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ONE YEAR, FOUR MOS.

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WHAT ABOUT YOUR STATE?

In Publisher's Notes, we report the condition of the Extension List by States, for the consideration of regular subscribers who wish to have the price of this paper reduced to one dollar a year. Some will probably be surprised to learn how very little has been done in their respective States, and even more surprised perhaps to notice how far their own States are behind others from which less might be expected. From Connecticut, for example, where there is little or no organization, fifty-one Extension Subscriptions have been sent in; while Illinois, where there are several organizations, sends but fifty-nine. Pennsylvania sends only one hundred and nineteen, and distant Oregon almost half as many. New York's return, but little more than double that of Massachusetts, is only treble that of New Jersey; Canada sends more than Ohio; and both Iowa and Missouri are ahead of Michigan. This is all because, with a few individual exceptions, little or no work has been done by those who are anxious that the change in price should be made. In every locality in which work has been done, enough Extension Subscriptions have been received to make the reduction to a dollar already an assured success if the same proportionate results had been general.

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ABOLF PAVENSTEDT.
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STATE OF NEW YORK.

STATE OF NEW YORK.

On this first day of February, 1892, before me personally appeared George Mosle, Adolf Pavenstedt and George R. Mosle, to me known and known to be the individuals described an and who executed the foregoing instrument, and they severally acknowledged to me that they executed the same.

EDMUND L. BAYLITS,

Notary Public,

Notary Public, New York County.

IN PURSUANCE OF AN ORDER MADE BY THE HON. MOSER A. PRYOR, Judge of the Court of Common Pleasin and for the City and County of New York, on the 5th day of February, 1892, notice is hereby given to mathe creditors and persons taving claims against Joseph Zweigel, lately doing business in the way and County of New York, that they are required to present their claims, with the vouchers therefor, duly werified, to the subscriber, the duly appointed assignees of the said Joseph Zweigel, for the benefit of creditore, at his place of transacting business, No. 42 Maiden lane. In the City of New York, on or before the 22d day of In the City of New York, on or before the 22d day of april, 1892.

Dated New York, February 5th, 1892.

FREDERICK KAFFEMAN,

Assignee.

JOSEPH KORLER. Attorney for Assignee. 200 Broadway, New York City.

COURT OF COMMON PLEAS IN AND FOR THE City and County of New York—John P. Hunt, plaintiff, against Hugh Finnan, Lawrence Finnan, Finnan, wife of Lawrence Finnan ther first Finnan, wife of Lawrence Finnan (her first mame being unknown to plaintiff), James Finnan, Finnan, wife of James Finnan, ther first name being unknown to plaintiff), Rose Godfrey (formerly Rose Finnan, William J Godfrey, her husband, Mary Am Finnan, Jalia Finnan, Mary A. McGeogh (or McGough), wife of Edward J. McGeogh or McGough), Agnes McGusker (or McCloskey), wife of James McCusker (or McCloskey), wife of James McCusker (or McCloskey), Bradley, widow of John J. Bradley, deceased, and the devisees (ffany) of said John J. Bradley, deceased, and all other persons theing or claiming to be the heirs at law of the said John J. Bradley, deceased, and the wives of such sersons (if any), and the grantees, mortgages and judgment creditors, and the heirs and devisees of said grantees, mortgages and judgment creditors of such persons sees any of them, and all persons claiming under or through them, said persons being unknown to plaintiff, defendants. defendants.

To the above named defendants and each of them: You are hereby summoned to answer the amended and supplemental complaint in this action, and to serve amongs of your answer on the plaintiff's attorney within twenty days after the service of this summons, exclusive of the day of service; and in case of your failure to appear or answer, judgment will be taken against control for the school day of the appear. you by default, for the relief demanded in the amended and sup demental complaint. Dated February 5th, 1892.

THOMAS C. ENNEVER,

Plaintiff's Attorney. Post Office address and office, No. 1:2 Nassau street New York City. To Hugh Finnan, Lawrence Finnan. Finnan.

wife of a wrence finuse ther first name being unknown wife of a more refigure the first and deing unknown to plain. The state of the stat gages and judgment creditors of such persons, or any of shem, and all persons claiming ander or through them,

said personsteing unknown to plaintiff: The foregoing supplemental summons is served upon The foregoing supplemental nummons is served upon younly publication, pursuant to an order of Hon. Roger a. Pryor, Judge of the Court of Common Pleas for Rock Chyand County of New York, dated and filed the 15th day of February. 1832, with the supplemental and annunded complaint in the office of the Cirk of the said Court of Common 14 as in and for the City and County of New York, at the County Court House, New York

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No. 7.

THE READING RAILROAD MONOPOLY.—In business circles the sensation of the week is the Reading Railroad combination by which the monopoly of all the anthracite coal output of Pennsylvania, except a small part which the Pennsylvania Railroad controls, is secured to the managers of the Reading. Legal proceedings to break up the combination are threatened. It is urged on the one hand that the leasing of the Lehigh Valley to the Reading is in contravention of a provision of the Pennsylvania constitution which prohibits the leasing, purchasing, or otherwise acquiring control by any railroad corporation of any competing line, and that the leasing of the New Jersey Central to a small New Jersey company created and controlled by the Reading is an evasion of the laws of New Jersey which forbid the leasing of a New Jersey railroad to a foreign corporation. On the other hand it is claimed that as the Lehigh Valley Railroad and the Reading are not competing lines the lease of the former to the latter is not in violation of the Pennsylvania constitution, and that as the Reading's dummy corporation, which leases the New Jersey Central, is a New Jersey corporation, that lease is legal.

Whether or not the combination is lawful is a question for lawyers and judges. But however they may decide, the people know full well that it is made for the purpose of subjecting highway facilities to the arbitrary control of a few men; and they are beginning to learn—this combination is only another object lesson—that it is practically impossible by restrictive laws to eradicate such evils. Suppose the combination in its present form is illegal, what prevents a similar combination in another form. Though the leasing or purchasing of one line by the corporate owner of another were strictly forbidden, its object could be accomplished by the purchase on the part of a pool of stockholders in the one corporation of a controlling block of stock in the other. This might be individually more expensive, but by no means impossible; and no laws, short of ineffective ones regulating the private transactions of individuals in railroad property, could even pretend to prevent it.

The evils of railroad monopoly are inherent in our railroad system. The ownership of a railroad, as railroads are now owned, involves a surrender by the State to private corporations of a prerogative of government—the right of eminent domain. To acquire that right is to acquire a monopoly. For the State to surrender it to private companies is to destroy competition in railroad traffic. To attempt to force railroads to compete, while investing their owners with sovereign powers, is and must always be futile. By way of remedy it is perhaps not necessary that the State should operate railroads, and that is to be avoided if possible. But it is necessary that the State should retain its sovereignty intact, and to the extent that it has parted with it that it should be resumed. Rights of way, now the private property of railroad corporations by means of which alone they are able to curse the community with private monopoly, should be as absolutely under common ownership as are the wagon highways, and be similarly regulated by public authority.

PEGULATING LABOR CONTRACTS.—The report of the Massachusetts Board of Arbitration, without intending it, exposes the absurdity of attempting to adjust questions of wages by judicial proceedings. Of the efforts of the Board to fix prices for work to be done with the aid of a machine which has not been in use long enough to afford a sufficient test of its capacity and real usefulness, the report says:

In such cases there is usually a wide difference between the workman and the employer or the seller of the machine, because it is apparently the interest of the operatives to rate the capacity of the machine at a low figure, and the interest of the promoters of the machine to make it appear at its very best. The aim of this Board in the decision of cases of this character is to set a piece price (so much per pair, or by the dozen, or case) which will afford to a workman, not of the highest skill and speed, but of average ability, fair wages for a fair day's work. If a machine has not been long in the market, the burden of proof should rest upon those who make claims for it as a labor-saving contrivance. After all the evidence which is accessible has been obtained, the workman who must operate the machine and learn its peculiarities is entitled to the benefit of any doubts that remain unsolved, and the price should be set high enough to make sure that in the exercise of due diligence his earnings will not fall below what he previously received.

For a Board to attempt adjudications of this character is like a Board undertaking to decide for an aeronaut how many times a minute he should breathe when in the upper air, or for a miner how many times a minute he should breathe when in the bowels of the earth. The aeronaut in the one case and the miner in the other will unconsciously adapt himself to his situation far better than any Board, after listening to all the evidence, can adapt him.

Precisely so the manufacturer and the worker will determine for themselves, better than the most astute Board can determine for them, what will be a true economic division of the product of a new machine as between owner and workman. They will determine it by the ruling rate of wages, the only way in which it can be determined. If the manufacturer offers wages below the ruling rate the workmen will know it and quit. If the machine is not profitable at the ruling rate of wages the manufacturer will abandon it. If the laborer demands more than labor generally can be hired for, the manufacturer, regardless of the utility of the machine, will refuse to pay it.

But it may be said that wages are depressed in the labor market. That is true. But no Board can make a higher rate. Indeed, this Board confesses that it takes fair wages, by which it means nothing more nor less than market wages, as its guide. The depression of wages is not due to a competition which Boards of Arbitration can minimize. It is due to restrictions that force labor to compete for employment on unequal terms, for which the remedy lies far beyond the jurisdiction of Boards of Arbitration.

HILL'S MANŒUVRE.—"They have the mass meetings, but I have the delegates." This was Senator Hill's reply when asked his opinion of the great popular revolt within the Democratic party of New York against the holding of a midwinter convention to elect delegates to the National Convention of next June. This is an index to the political character of the man. Let him control party machinery, and he cares nothing for party opinion. He exhibited the same spirit when, by means of a conspiracy, and in spite of the law, of the courts, and of the vote, he captured the State Senate. He might then have said, what he doubtless thought, "The Republicans had the votes, but I have the Senators."

But mass meetings are not trifling things. They are the results and indicators of public sentiment, and cannot be made to any man's order. And when such mass meetings as that of last week at Cooper Union are held, especially if followed by organization under discreet leadership, as that one has been, the party machinery which they impeach is in danger.

Consider this revolt at which Senator Hill sneers. The Democratic party of New York has an organization of which the State Committee is trustee. The trustee, in accordance with its duty. orders a State convention to enable the voters of the party to name delegates to a national convention of the party called to nominate candidates for President, and Vice-President, and to formulate a platform of principles. These delegates are to perform the highest possible party duty. They are to declare the sense of the party itself. That they may do this they should come as directly from the body of the party as possible. And that this may be, they should be selected as near to the date of the convention in which they are to sit as may be convenient. That primaries in May would be inconvenient is not pretended. Nevertheless, the trustees of the party in New York have called the State Convention for the 22d of this month, and they have done it against an unbroken line of precedents extending back for twenty years. If there is any necessity for so early a convention the burden of explanation is upon the officials who have called it. They make none. Nor can they make any other than that an endorsement of Senator Hill's Presidential aspirations could not otherwise be secured.

Not only is the convention called for a date so long before the National Convention as to invite the danger of a delegation to Chicago that, even if it represented the present sentiment of the party in New York, might not represent it when the time came for it to act. But the notice was so short that no opportunity whatever was allowed for popular discussion as to candidates or platform. Only four weeks intervened between the call and the convention. and within that time it was necessary to hold local primaries for delegates to County Conventions, and County Conventions for delegates to the State Convention. On the part of Hill, all arrangements for local primaries were made in advance of the call, so that within a few hours after the call went out primaries had been held on short notice in many towns, and Hill's henchmen elected. Opponents of Hill, expecting that the convention would be called as usual late in April or in May, were taken wholly by surprise, as it was intended that they should be, and were practically unrepresented at the primaries.

It was against this corrupt proceeding that the mass meeting at Cooper Union was held. The resolutions there adopted directed the appointment of a large and representative committee to urge the State Committee to rescind its call and to hold a later convention, and if their demands were ignored to take steps for sending a really

sequence to delegation to Chicago to contest with the "snap' convention delegates for seats. These resolutions have been taken up as a line of policy in other parts of the State, and an organization is now in progress.

That the February convention will be held, however, is almost martin. Hill and Tammany Hall express fears that a postponement would be a sign of weakness, which they cannot afford to make. And should it be held it is equally certain that a new appariention of the party in New York will take place, and that the Matismal Convention will by a contest be given an opportunity to decide whether a few spoils hunters shall, by breach of party trusts and with the mere form of "regularity" for a shibboleth, be officially pronguized as the Democratic party of the State of New York.

The HORR FALLS UPON THE SINGLE TAX.—The single tax theory is at last assailed by a man who has studied it. He is Respect G. Horr, once a member of Congress, but now protection advocate in-ordinary for the New York Tribune. Nor has Mr. Horr studied the single tax in a merely casual way. It is a subject to which he has given "long and patient study." No one would suspect this after reading his criticism. which appears in the Tribune, but he says it is so.

By way of introduction, Mr. Horr informs his readers that "the ingle tax theory was proposed and advocated in Europe nearly one hundred years ago," and that, after examination, the financiers of Europe discarded it as visionary. He should be more explicit with his facts when hurling what he regards as weighty arguments. **Maying given the subjectiong and patient study he must be able to** manne the place more definitely than "in Europe," and the time nore exactly than "nearly one hundred years ago." Who proposed. who advocated, who examined, who condemned, and when and where was all this done? Surely, Mr. Horr does not allude to the Physicerats of France. Their impot unique bore less resemblance to the single tax than a peach pit bears to a peach tree. Besides, as they flourished more than a hundred years ago, the statement that the theory was proposed "nearly a hundred years ago." coming as it does from a man who has given long and patient study to the subject, cannot alone be presumed to indicate that he refers to them. Net we are at a loss to guess his meaning if it is not to the Physiocrass that he alludes. It is of little moment, however, for few de will attach as much importance as Mr. Horr does to the conof European financiers who flourished "nearly a hundred THOSE OFO."

Passing from history to political economy, our critic makes an exhibition of the kind of long and patient study that he has given to the subject, by repeatedly using the terms "land" and "real entate" as interchangeable. Lawyers, when dealing with legal problems, may do this, for legal principles distinguish property not according to its economic character, but as movable for immovable. But students of political economy may not do it without confusion: someonic analysis logically resolves real estate into two classes of things—land and improvements.

Though his renders, especially those who rely upon his that he has given long and patient study to the subject, are liable to be mided by confusion of these terms, Mr. Horr himself does not mear to have been. He really seems to understand that the sinle tax is intended to fall upon the value of land alone, irrespective of improvements. But he does not comprehend the subject despite his long and patient study. If he did he could not suppose that the single tax would confiscate improvements. On this point he objects that taxing the value of land irrespective of improvements would "of necessity carry with it the right to use and occupy the provements," because "you cannot separate a brick block from the land on which it stands without the entire destruction of the block itself." In the course of his long and atient study. Mr. Horr evidently neglected to confer with anyone conversant with real estate transactions. Nor does his study seem to have involved any very careful thought. Indeed by the result, as exhibited in his criticism, it was more in the nature of a "cram" for examination than of a serious inquiry. Of course, no one supposes that we can separate a lot of land from the building it supports without destroying or at least removing the building; but neither does anyone, with the possible exception of Mr. Horr, imagine that the single tax proposes a physical expansion of buildings from blocks. What it proposes is a separaon of the value of one from the value of the other. That this can be done with substantial equity, almost any school boy knows; and that it is constantly done, any man familiar with real estate transactions could have told Mr. Horr before he exposed the deplorable effect upon his mind of long and patient study.

It should be said that when Mr. Horr speaks of the separation of farm land from farm improvements, such as disching and fencing, he does disclose a glimmering notion that a separation of values and not a physical separation is proposed, for he remarks that the "two values are so interlaced with each other that no human impossity can separate the one without subordinating the rights of

the other." But is it possible that Mr. Horr, after long and patient study of the subject, really believes this?

Let us put the question to any fairly intelligent farmer, whose farm lies in a well settled farming community: "If a fire were to sweep over your farm, burning your buildings, your crops, and your fences, and in consequence of the disaster you should abandon the place until the ditches choked up and a second growth had made new clearings necessary, would you have any more difficulty in determining the value of the farm after it had reached that condition than there was just before the fire?" It would insult his intelligence to even hint that he would. Even Mr. Horr could do it if familiar with real estate values in the neighborhood. And does Mr. Horr suppose it necessary that the improvements of a farm should be thus destroyed before its land value can be appraised? Is it not as practicable to appraise the land values of improved farms while the improvements exist as when they have disappeared?

This, however, is not wholly a question of what can or cannot be done; it is something that is done. Massachusetts, for purposes of taxation, separately appraises the value of land and the value of improvements; and even in New York, where the two values are appraised together, it is a common method for the appraisers to first ascertain the value of the land and then the value of the improvements, and by adding the two to determine the value of the real estate. Had Mr. Horr studied a little longer, and perhaps a trifle more patiently, or at least more intelligently, he might have learned this fact, together with a good many more of much use to him which he has overlooked.

It is not surprising that a man, whom long and patient study have led into such serious betrayals of ignorance and want of thought, should suppose that all other kinds of property, as well as land, are increased in value by the advances of civilization. Accordingly we find our critic asserting that products of labor would have but little value but for civilization, the point being that, inasmuch as civilization, which gives value to land, also gives value to labor products, it is as unjust to apply the value of land to public use as to apply the value of labor products to such use. This is the familiar criticism that it is as unjust to make land common property as to make labor products common property. How weak the criticism is may be seen by reducing it to its lowest terms, when it would read: It is as unjust to make land common property as to make labor common property. Mr. Horr's patience must have been exhausted and his long study ended before he considered the fact, the common and obvious fact, that advances in civilization constantly tend to diminish the value of labor products, while they tend as constantly to increase the value of land. This tendency alone makes a distinction in justice between property in land and property in the products of labor. For by giving constantly to landowners something that they do not earn, without giving to the owners of labor products anything that they do not earn—indeed, taking away from them an increasing part of what they do earn, for the purpose of giving it to the owners of land—it produces a perennial confiscation of the property of some for the benefit of

Neither could Mr. Horr have considered the fundamental truth regarding the difference between land values and other values, that labor products come to the owners either by right of production or by a title from the producer, while land does not come to the owners either by production or by purchase from the producer, or in any other way but by physical conquest or unjust laws. If he cannot distinguish a difference in the right of enjoyment between the value of property to which the owners have no just claim superior to their fellows, and that of property to which they have the best of all titles—production, his case is hopeless. To study any longer, even with the patience of Job, would be to him a fruitless task, which he might better abandon in favor of protection fables and fallaces, with which he is far more expert and quite as entertaining.

ORE USURY LAW FOLLY.—An effort is making in the New York Legislature to reduce the legal rate of interest to five per cent. Is it not time for some legislator, with sense and courage, to expose the folly of trying to regulate interest charges by legislation? Every State has its usury laws, which have been adopted under the influence of a notion that Legislatures can regulate the terms of private contracts. These laws belong in the same class with those. now so happily discredited, which undertook to regulate the price of bread and other necessaries of life. They injure the very people whom they are intended to protect. The kind of interest that comes under the regulation of usury laws varies in amount not only with variations in economic interest but with the risk and the expense involved in each particular loan. A loan that is per fectly secure, and the making of which imposes no expense, will command only ordinary interest; bank discounts of first-class paper belong in this category. Some loans are made below the ordinary rates of interest, plus the expense; large loans on good real estate for long times are examples. But small loans on second

mortgage, on chattel mortgage, or on unmarketable paper, involve risk and expense which tend to raise the interest charge above the ordinary rate. Add to this the risk involved in incurring the charge of usury, and a still higher rate results. Thus, the poorer borrowers are obliged to pay higher interest on account of the usury laws. Poor people can borrow at 25 per cent. of pawnbrokers, who are authorized to charge that much, and could borrow for less if pawnbroking were not a close monopoly; but the same people borrowing on mortgage must pay someting like a hundred per cent.

If it were not for the usury laws small loans could be obtained at a fraction of their present cost. The high rate of interest consists chiefly in a charge to cover the risk of losing both principal and interest as a penalty for violating a law which, in effect, warns small borrowers that unless they find lenders willing to accommodate them at a loss they shall not borrow at all.

MENIAL UNIFORMS.—At one of the New York clubs the waiters have been required to serve with close shaven faces. There is no great hardship in shaving off the beard; many men do it voluntarily. But the fact that it is made a condition of employment, and that men submit, against their own preferences and with a consciousness that the object of the requirement is to distinguish them as menials, is significant of an advance in a tendency toward the degradation of the employed by the employing classes in this country.

It is not so long ago that liveries were regarded as snobbish, and that coachmen refused employment where they were required. George William Curtis, a man still young enough to be in working harness, was old enough at that time to write a series of papers that made him famous, in which he satirized the introduction of these badges of servitude. Since then, other menial uniforms have been adopted, and all are so common as to excite no comment from the public nor any opposition from people who are required to wear them. It may be said in behalf of the custom, that menial uniforms, while no more degrading than public uniforms, such as those of postmen, of policemen, and of car conductors, secure tidiness. But tidiness is not the object; and so far from being honorable badges of authority, like the uniforms of public sérvants, these uniforms are badges of servitude. But even the poor excuse for liveries does not apply to shaving off the beard, the sole and obvious purpose of which is to distinguish by degrading.

We are not to be understood as criticising employers who make these requirements of their servants. They have the right to exact any conditions of employment that they please, and whoever criticises them meddles with business not his own. What we wish to emphasize is the fact that involuntary submission to degrading conditions of service is significant of a decline in the independence of workingmen, traceable directly to increased difficulties of securing employment. It is evidence of gradual enslavement.

A SUGGESTION FOR GOVERNOR BOIES.—Governor Boies, of Iowa, in his speech last week at the Tilden dinner in Denver, Colorado, laid down a proposition which cannot be disputed, and which at the same time marks him as a man who, looking beneath the surface of things, is certain soon to discover a great truth which the complexities of modern civilization have temporarily obscured. He said:

Can a few men absorb the wealth of this nation and leave the masses independent?

Do not let us be deceived. For every immensely rich man there must from necessity alone be many wretchedly poor.

All wealth is the product of labor. Great fortunes simply represent the earnings of great numbers.

No one man can perform the labor requisite to produce them.

They can only be acquired by an individual through the aid of some process that enables him to appropriate that which many produce.

Governor Boies supposes that the protective tariff has been the process by means of which a few men have appropriated wealth that many produce. In great measure this is true but back of it lies a more fundamental process which comes peculiarly within the field of his consideration as the Governor of a State.

Democratic members of the Committee on Ways and Means think that the question of reducing duties on woolen manufactures, in connection with the abolition of duties on wool, involves a consideration of the cost of labor. No such consideration is involved. When tariffs are placed on raw materials, and it is intended to protect manufacturers against its effects, there is but one consideration, and that is the question of the disadvantage at which the duty on the raw material places the manufacturer relatively to his foreign competitor, who pays no duty or a less duty on the same raw material. Similarly, when it is proposed to abolish duties on raw material, the only consideration in that aspect of the tariff question is the amount of compensatory duty

on the manufactured article. The cost of labor is nowhere a factor; for as no duty on any product can possibly protect labor, the abolition of duties cannot expose it to harm. If any duty does protect labor, workingmen would be justified, so far as their personal interests are concerned, in demanding higher duties all along the line—the higher the better. The sooner Democrats learn that tariffs, so far from protecting, injure workingmen, and become free traders, the sooner they will find themselves in barmony with the class for which they profess so much consideration. If protection is what workingmen want, the Republicans offer them a much better article than any Democrat has in stock.

HOME RULE IN TAXATION.

THOMAS G. SHEARMAN:

The taxation of personal property has for many years been a subject of dispute and conflicting opinions. Generally speaking, farmers are determined that personal property shall be taxed, and they constantly demand more and more rigid laws for this purpose. Generally speaking, also, the residents of cities and large towns are opposed to such taxation, and resist all attempts to make the laws more stringent. It is in vain that proof is given that wherever rigid laws for the taxation of personal property exist the farmers pay a larger share of the taxes than they would if it were not taxed at all: the farmers refuse to listen and persist in taxing themselves. It is equally in vain that the farmers appeal to the owners of city land to join in their demand for listing and inquisitorial laws. The city landowners know that such laws only drive away capital and population, and so reduce the value of real estate. The result is a deadlock, leaving the tax laws in an absurd condition, reaching only a small part of personal property, and therefore taxing that small part twice or thrice as heavily as it ought to be taxed.

This is especially true of the State of New York. The taxation of personal property there would be a farce, if it were not more like a crime. The State assessors have repeatedly reported that practically nothing is reached by such taxes except banks and the property of widows and orphans held by trustees, whose consciences are of course much too tender to allow them 'to take a false oath, from which they would derive no profit, and who have not the power to evade taxes as everybody does whose property is in his own hands. The farmers want to make the laws more searching and effective. The cities want to repeal them altogether. Between the two conflicting interests nothing is done.

Is there no way out of this difficulty? Surely there is. The farmers do not care how the cities raise their taxes for city purposes, nor do the cities care how the farming counties raise their taxes for county purposes. What the farmers do care for is that the cities shall pay such share of the State taxes as both their real and personal property would justify. The natural way out is by the adoption of the simple principle of home rule for each county in matters of taxation as well as in other things.

Thus, if the city of New York should be allowed to decide for itself whether it would or would not tax personal property, yet should be required to assess it as now, the result would be that it would pay at least the same share of the State tax as it does now, although it might decide to collect all taxes from real estate alone. There is very little doubt that the city would so decide or that the same decision would be made if the question were left to the owners of real estate alone to settle. And what possible injury could such a proceeding do to the interior counties? Personal property would be assessed even more fully than it is now, because its owners would have no motive for swearing off. The city would therefore pay a larger share of the State taxes than it does now. It is positively to the direct interest of the farmers of New York that the cities should exempt personal property, while continuing to assess t. It is the only possible method by which any larger share of the State taxes can be thrown upon the cities.

But it will be asked: "How can this be to the advantage of the cities?" It would be a sufficient answer to say that the cities would not exempt personal property from taxation unless they were satisfied that they would benefit thereby. But we may as well look into the merits of the question at once. A city adopting this system would attract capital and population from all its neighbors. Banks would multiply; factories would spring up; merchants would crowd in: labor would be in greatly increased demand: and the value of land would rise to an extent far exceeding any addition which might be made to the city's share of State taxes. Having the figures for the city of Brooklyn for 1891, let us see what would be the effect there. Using round numbers only, the valuation of real property was \$449,000,000, and of personal property \$18,000,-000. while the share of State tax was \$589,006. If personal property should be exempted under a home rule law, and twice as much should be consequently returned for assessment, this would not increase Brooklyn's share by more than \$22,000. But the benefit which would accrue to Brooklyn by such an exemption could not possibly be less than \$500,000 a year, while, if New York city did pot adopt the same system, Brooklyn's gain would be not less than \$2,000,000 a year. Most of this benefit would accrue to the owners of small estate, who would be thus compensated in overflowing measure for the little increase of taxes placed upon them. This they well understand; and, therefore, they would favor the exemption of personal property. But some of the benefit would accrue to all the rest of the people; and for that reason the mechanics and laborers favor this proposition.

If my city authorities object to this plan, on the ground that the removal of all motive for swearing off personal taxes would lead to an excessive increase in the amount of personal property numbered, and thus to an unfair increase in the cities' share of State taxation, this objection may be met in either of two ways. The city assessors could be induced to take greater precautions against overvaluations than they do now; or personal property might be subjected to the State tax, although exempted from city and county taxes. This could be left to the discretion of the county authorities; and, if they found that a total exemption from taxation led to an excessive valuation of personal property, they could apply this remedy. In either case, the agricultural counties would gain something over the present system; because, in any event, the valuation of personal property in cities which exempted personal property, in whole or in part, would be greater than it is now.

It may be urged, as an objection, that the exemption of personal passerty from taxation in one or more counties would lead to a removal of such property from other counties. This is no sound **objection.** The property thus removed would be included in the valuation upon which the State tax is based, just as much in one county as in the other; and therefore the county from which it was removed would suffer no disadvantage in that respect. It would, of course, lose the benefit of such property for local taxation : and it ought to do so. The theory of taxing personal property is that the protection of such property costs at least as much as the tax. **Indeed, as not more than one-third of the real value of personalty** in supposed to be assessed in any county in the State of New York, it must follow, if there is any truth in the theory, that any county would make a great saving in the cost of government by getting rid of personal property as much as possible. The rural counties sught to be thankful to the cities for relieving them of this expengive burden; and the cities will cheerfully make the sacrifice.

On the other hand, the opponents of taxation on personal property maintain that the repeal of such taxes would greatly increase the prosperity of every county which should adopt such a measure. If it is found, upon trial, that such is the actual result, all the counties will, one after another, dispense with such taxation, and all will share alike in the prosperity ensuing. If the result is the other way, the counties which exempt personal property will be the only ones to suffer, and they will speedily retrace their steps.

The question is one which can only be settled by the test of actual experience. Is it not far better to apply that test in a few counties at a time, than to apply it to the whole State at once? And is it not not clearly vastly better to apply the test in this manner, than to go on under the present system, which is neither one thing nor the other, combining all the disadvantages of both methods, without the advantages of either? For we do not and cannot smooted in reaching one-quarter of the personal property which we pretend to tax, while we keep its owners in a constant state of apprehension lest they should be taxed.

There remains one objection—the usual one advanced against all imilar propositions by the advocates of centralization—that taxation must be administered upon uniform principles throughout the State. This objection needs much better support in argument than it has ever yet received, before it can carry much weight. Such uniformity is not now enforced by law, and it never has been. The city of New York makes its assessment in January: the city of Regarden in June: most of the counties at still another date. Different rules and methods of assessment and of collection of taxes - are prescribed for different counties. The city of New York has methods of enforcing the collection of personal taxes which are much more effective than those allowed in Brooklyn. Brooklyn has much more effective methods of collecting taxes on real estate than those which exist in other counties; yet, only a few years ago. Brooklyn's methods were perhaps the most inefficient of any. Special and local laws on this subject abound.

Nor is this without reason. In rural counties the value of real entate is much higher at one season of the year than at another, because the assessors are bound to include the value of all improvements and growing crops; and most of these (buildings, of course, excepted) are removed in the summer and autumn. In cities and towns one date is as good as another, except that it is desirable to choose a date at which there are not many changes of residence.

But to pass at once to the case in hand. The reasons in favor of allowing a system of local option and self-government to counties, in matters of taxation for local purposes, are immensely strong; and the reasons against it are purely theoretical. Local taxation is smally beavier than State jazzation; and no county has the alightest

concern with the methods by which another county raises its taxes, other than such as the people of one State have in the methods of another State. In strictly rural districts local expenditure is small, personal property is easily found, and its owners cannot readily evade taxation. No objection is made to such taxation, especially as the ownership of both real and personal property is substantially in the same hands. In cities the case is widely different. The tax on personal property is easily evaded, and its collection is unpopular with all classes, including the owners of real estate, who are supposed to benefit by it. There are many more reasons why the tax laws of cities should differ from those of rural counties than why the tax laws of New Jersey should differ from those of Pennsylvania.

The broad principle of home rule or local self-government, which has been applied with such magnificent success to the United States of America, which has reconciled the bitter antagonisms of Austria and Hungary, and which will be applied, next year, to the reconciliation of Great Britain and Ireland, is the one, and the only one, under which the conflict of interests and opinions between the cities and the rural districts, with respect to methods of taxation, can be settled to the satisfaction of all sides.

DIRECT FEDERAL TAXATION.

EDWARD J. SHRIVER.

Mr. Shearman has served us well in the duty that he has assigned himself—of "accountant to the movement"; and the figures which he presents on this matter are certainly conclusive; but I don't like his alternative of an income tax for the transition period from tariff to land value taxation, the evils of which no one has described more forcibly than he. Such a tax would surely fall with most weight, not on the rich, but on the moderately well-to-do, who constitute much of the progressive force of the country in industrial matters, so that to cripple them reacts more widely than would be the case with any other class. Nor do I think it would stimulate them to demand a proper direct tax; it would far more likely drive them back to a fresh advocacy of all the old forms of indirect taxation, which brings up again in my mind a plan of my own, set adrift in The STANDARD over a year ago.

Repeating what I said then, why cannot we have national taxes "levied as a stated percentage of the amounts actually raised in taxation by the several States?" which would be a tax on State incomes instead of individual incomes, and, I presume, would be deemed constitutional on the same ground as the other. If State revenues are not sufficiently constant to be calculated in advance, the percentage for each year could be based upon the revenue for the preceding year. For example, let us suppose that Texas raised three million dollars for its domestic use in 1891, and New York fifteen millions (I have not the actual figures at hand, but they are not important), the total taxation of all the States for State purposes being say sixty millions in 1891, while the national budget was 300 millions for 1892. Texas would then have to add for national purposes fifteen millions to its 1892 levy, and New York seventy-five millions, each State collecting its levy from its own citizens in such manner as might seem to it best. If Texas were to grow rich enough for its citizens to feel able to spend six millions for State purposes in 1892, then its share of the national revenue for 1893 would be twice as great as before. Whether such an assessment would bear any true relation to wealth is something for our "accountant" to determine for us, and I hope he will give us the benefit of his knowledge on this point, first looking at THE STANDARD of January 21, 1891, in which my suggestion is given more in detail than I will take space for now. If an equitable distribution would not be secured on the basis of State taxation alone, I fancy it would be reached by taking the aggregate of State, county, and municipal taxes in each State as a basis, inasmuch as the needs of a community, and its ability to raise funds for those needs, appear to have a tolerably close relation to the individual wealth, and the communal expenditure is also, to a considerable extent, the proximate cause of land values. The plan would at least have the advantages of maintaining local option in taxation to a far greater extent than we now have, and of being impossible of evasion in the way that an income tax on individuals is evaded.

WHAT "X Y Z" DID.

W. B. SCOTT.

"No one knows what he can do until he tries" is a good old saying, none the less true for being old. Here is something that appeals to every man or woman who has an idea which is not limited by the circumference of the circle of his own petty private affairs, especially to every single taxer who can write a letter. It is from an address by W. T. Stead, printed in his Review of Reviews this month:

You do not know the quantity of good that can be done by judicions wire-pulling; it is quite phenomenal. I only did one bit of good work in Newcastle when I was here, outside of my ordinary daily work. It was about the question of the Charity Organization Society. I remember how that was got up, and I remember how difficult it was because these were no

people to appeal to. I wrote to the papers; that was my first introduction to journalism. I wrote a letter to the Northern Daily Express, and I signed it, I think, "X Y Z," and pointed out what had been done at Blackheath, and asked whether something like this could not be done in Newcastle. I bought fifty copies of the Express, marked the letter, and sent it round to as many people as I thought would be interested in the subject. Then somebody wrote and said that they thought it was a good idea, and I followed it up. You can do almost anything if you can keep the pot boiling. Then I wrote a long letter, and the editor—Mr. Haywood, he was—cut off at the top, "To the editor of the Northern Daily Express," and at the bottom "X Y Z," and put it in as a leading article. Well, I need not say that I sent that article round marked, and the result of it was that Mr. Alderman Smith took the thing up, got a public meeting called by the Mayor, and became the first secretary of the Mendicity Society. So we got the thing done.

Thoughts are carried on the winds, when once set free, like the winged seeds of plants, and find lodgment in places far from the ken of the

What saith the poet of freedom, Charles Mackay?:

A dreamer dropped a random thought;
'Twas old and yet 'twas new—
A simple fancy of the brain But strong in being true; It shone upon a genial mind, And lo! its light became A lamp of life, a beacon ray, A monitory flame. The thought was small, its issue great; A watch fire on the hill It shed its radiance far adown And cheers the valley still.

A nameless man, amid a crowd That thronged the daily mart, Let fall a word of hope and love, Unstudied, from the heart; A whisper on the tumult thrown— A transitory breath— It raised a brother from the dust, It saved a soul from death.

The charity organizers are not the only people that can "get the thing done."

OBJECT LESSONS.

This department contains facts, gathered from all parts of the world, that are of current interest and permanent value, and illustrate social and political problems. Information from trustworthy sources is solicited.

THE SINGLE TAX IN DETROIT.

The Detroit News, one of the publications of the famous Scripps League of daily papers, the most influential newspaper enterprise in the United States, has made a careful examination into the probable effect in Detroit of the single tax on land values. It was formerly the custom in that city, as it is still in most communities, to discriminate for taxing purposes in favor of the owners of vacant land, upon the theory that as they received no income from their property they ought to pay less taxes than the owners of property yielding incomes. But recently a new custom has been established in Detroit, under which land values are fully appraised for taxation regardless of improvements. This is in the direction of the single tax, though it falls very far short of it, since improvements and personal property are still subject to taxation.

It was to ascertain the effect on individuals and classes, by a consideration of actual instead of supposititious cases, that the Detroit News made the examination referred to above. Its plan, as stated editorially, was to take average examples from the Assessor's books in sufficient numbers to enable almost any taxpayer to exhume his tax receipts and figure out for himself the effect of the single tax upon his own interests. Following is an account

The manner of estimating the rate of taxation on land values, if buildings and other improvements were exempt, is very simple. The present valuation of the city of Detroit is:

Tand	A00.004.000
Land	***************************************
Buildings	49,952,260
Personalty	38,808,670
	•••••••••••••••••••••••••••••••••••••••
Total	

The city taxes in 1891, assessed on the above property, were \$2,234,555, which is at the rate of \$16.78 per \$1,000. Now, to get a rate on land values

alone sufficient to raise the above amount, it is necessary to raise the rate to \$34 on each \$1,000 of valuation. In other words, it increases the rate on land values sufficient to compensate for the loss on buildings and personalty.

How would the present taxpayers fare under the single tax system? Let the reader examine these illustrations and consider the one that fits his own case.

COTTAGE PROPERTY.—Thomas S. Jordan, of Beaufait avenue, is assessed \$700 on his lot and \$750 on his buildings, total, \$1,450; present tax, \$24.34. Under the single tax he would pay \$23.80, a decrease of fifty four cents.

David B. Cadotte, who lives two doors away, has a \$450 lot and a \$450 house, total, \$900; taxes, \$15.10; single tax, \$15.30; an increase of twenty cents.

Albert McColgan owns a house and lot on National avenue, near Kirby avenue. The lot is assessed at \$420, the house at \$1,000; total, \$1,420. He pays \$23.83 in taxes. Single tax, \$14.28.

D. C. Spaulding, on National avenue, near Kirby avenue, is assessed \$360 on his lot and \$800 on his house; total, \$1,160. He has to pay \$19.47 at present. Under the single tax he would pay \$11.24.

Cornelius Shea, of National avenue, near Elm street, is assessed \$560 on his lot and \$2,100 on his buildings; total, \$2,660. His taxes are \$44.65. Under single tax, \$19.04.

James J. Carroll, who lives two houses distant, is assessed \$560 on his lot and \$300 on his dwelling; total, \$860. Present tax, \$15.43; single tax, \$19.04. An increase of \$3.61.

f. C. Deinzer owns two lots on Meldrum avenue. On one he is assessed \$53.71. On the other, which is vacant, he is assessed \$800, and pays \$13.48. On the first lot, under the single tax, he would pay \$20.40, and on the second he would pay \$27.20. His not reduction of taxation on the two lots, by the single tax, would be \$19.54.

VACANT LAND .- Walter Crane owns a part of private claim 39, between

the River road and the Detroit river, and which is assessed at \$50,350. There are no buildings or improvements on it. At present he pays \$845.12. Under the single tax law he would have to pay \$1,711.19.

The Moses W. Field estate, owns among other vacant lands, 1,172 feet frontage on Mack avenue, which is assessed at \$383,900. The tax paid on this is \$6,470.48. Under the single tax it would be \$13,052.60.

Walter Crane owns all that tract of land lying north of Fort street west between Cavalry and Campbell avenues, comprising 39 40-100ths acres. The land is assessed at \$100,000, and the buildings at \$1,950. At present he pays \$1,711.21. Under the single tax he would pay \$3,400.

Business Blocks.—The Hammond estate owns among other parcels of taxable property, the tall 10-story block on the southeast corner of Griswold and Fort streets, known as the Hammond Block. The land is assessed at \$153,600, the building at \$300,000, and the personalty, which consists of the furniture of one office, at \$300—total, \$453,900. The present taxation, \$7,618.59; the single tax would be \$5,222.40, a decrease of \$2,396.19.

The Newberry and McMillan Building on Griswold street is assessed at \$146,000, of which \$76,000 is for the land and \$70,000 is for the building. The taxes are \$2,450.57. The single tax would be \$2,584, an increase of \$134.

The Campau Building on Griswold street is assessed, on the land, \$80,000; building, \$85,000; personal, \$200; total, \$165,200. Present taxation, \$2,772 83; single tax, \$2,720, a decrease of \$52.

The McGraw Block on Griswold street is assessed for \$155,000, of which

\$100,000 is on the land and \$55,000 on the building. The present tax is \$2,601.63. Under the single tax it would be \$3,400, an increase of \$798.37.

The Moffat Building is assessed as follows: Land, \$192,600; buildings, \$180,000; total, \$372,600. Present tax, \$6,253.99; single tax, \$6,548.40, an increase of \$294.41.

The William A. Butler estate owned 60 foot on the north side of Michigan avenue, between Griswold street and Michigan avenue, which was sold recently. The lot is assessed at \$60,000, and the building \$13,000; total. \$73,000; taxes, \$1,225.28. Under the single tax system the taxation would be \$2,482. The price paid by the new owner is reported at \$90,000—about \$1,500 a foot front. The buildings were not of a permanent character.

The Whitney Building, including the theatre on Griswold street, is assessed as follows: Lot, \$84,800; building, \$75,000; total, \$159,800. On this the present tax is \$2,682.20. Single tax, \$2,883.20.

The Hodges Building, on Griswold street, is assessed on the land, \$53,400; on the building, \$80,000; on personal property in the building, owned by the proprietor, \$600; total, \$134,000; on which the taxation is \$2,249.14. Single tax, \$1,815.60, a decrease of \$1,433.54.

The Buhl block, on Griswold street, is assessed \$120,500 on the land, and \$125,000 on the building; total, \$245,000. Present taxes, \$4,120.66. Single tax, \$4,097, a decrease of \$23.66.

MANUFACTURING PLANTS.—The Michigan Car Company, the Detroit Car Wheel Company, and the Detroit Pipe and Foundry Company are located on the same property on Clark avenue. The three companies are practically owned by the same persons, namely James McMillan and his associates. The lands of the companies are assessed at \$65,400, and the buildings and personal property at \$422,350; total assessed valuation, \$488,750, on which the city tax is \$5,201.95. Under the single tax the three companies would pay only \$2,223.60, a decrease of \$2,978.35.

Pingree & Smith, shoe manufacturers, are assessed \$100,300 on land; \$45,950 on buildings; \$145,000 on personal property; total \$291,250. On this the firm now pays \$4,895.26. Under the single tax it would pay \$1,664.39, a decrease of \$3,230.87.

Hammond, Standish & Co., the big meat packers and dealers, are assessed \$55,000 on land, \$68,800 on buildings and \$127.680 on personal property; total \$241,480. The taxes on this property are \$5,873.92. Under the single tax they would be \$1,870, a decrease of \$4,005 92.

Parke, Davis & Co.'s immense pharmaceutical laboratory on Atwater and Guion streets, is assessed at \$549,480, of which \$31,130 is on the land, \$94,000 on the buildings and \$424,350 on stocks, merchandise and other personalty. The present taxation on this is \$9,223.52. The burdens of the firm under the single tax would be \$1,058 42; a decrease of \$8,165.10.

The Voigt Brewing Co., limited, is assessed as follows: Lands, \$50,610: buildings and personalty, \$155,350; total, \$205,960. Taxes, \$3,456.95; single tax, \$1,720.74.

The Michigan Stove Co.'s lands are assessed at \$56,350, and its buildings and personalty at \$320,450. Total, \$376,800. Taxes, \$6,922.06; single tax, \$1,915 90, a decrease of \$5,000.16.

The Peninsular Car Co.'s lands are assessed at \$101,000; the buildings and personalty at \$300,900; total assessed valuation, \$401,900; total taxes. \$6,745.79. The single tax would be \$4,434, a decrease of \$3,311.79.

Thomas Murphy, machinist, on the northeast corner of Third and Congress streets, is assessed as follows: On machinery and merchandise \$10,000; on vessel property \$5,000; total \$15,000. Present taxes \$251.77: under single tax, nothing. The property, which is owned by T. C. Owen is assessed as follows: land, \$7,580; buildings, \$2,000; total \$9,580; present taxes \$160.80; under single tax \$257.72; an increase of \$96.92

Thomas McGregor, boilermaker, on the corner of Third and Congress streets, is assessed as follows: land, \$7,900; buildings, \$2,250; merchandise, machinery and other personal property, \$5,500; total, \$15,650. Present taxes, \$262.66. Single tax, \$268.60; an increase of \$5.94.

The Detroit machine screw works on Chaplain street is assessed as follows: land, \$3,200; buildings, \$10,000; merchandise and machinery, \$58,000; total, \$71,200; taxes, \$1,195.07. Under single tax, \$108.80.

Fred Wuelfing & Co. operate a small machine shop at 71 Larned street west. The company rents the building and is assessed \$500 on its machinery. The tax on this is \$8.39, but under the single tax it would be machinery. The tax on this is \$8.39, but under the single tax it would be nothing. The owner of the property is Francis Riley, who is assessed nothing. The owner of the property is Francis Riley, who is assessed. \$5,700 on the land and \$1,600 on the building; total, \$7,300. On this he pays \$122.53 in taxes. Under the single tax he would pay \$193.80.

Robert Wohlfertz Sons, cutlers, corner of Woodward avenue and Woodbridge street, are assessed \$2,500 on machinery and merchandise, on which the firm pays \$41.96 in taxes. The firm would pay nothing under the single tax. The property is owned by Mrs. C. A. Godfrey's estate. It is assessed \$8,650 on the land, and \$3,000 on the building, total \$11,650; present taxes. \$195.55; under single tax \$294.10, an increase of \$98.55.

The Merz Capsule Company, 120 Bates street, is assessed \$5,000 on its merchandise, and pays \$83.92 in taxes. Under the single tax it would pay nothing.

J. B. Wilson owns a machine shop on Fort street west, near Thirteenth street, and is assessed \$4,960 on the land, \$8,200 on the buildings. \$7,000 on the machinery, and \$3,000 on stocks of iron, etc. The sum total of these is \$23,160, and the present tax is \$388.75. Under the single tax it would be \$168.64, a decrease of \$220.11.

RESIDENCE PROPERTY.—The assessed valuation on the residence property. of E. W. Voigt, at the corner of Ledyard and Second streets, is as follows: Land, \$10,500; buildings, \$36,800; personalty, including bank stock, \$8,200. The taxes are \$931.57. Single tax, \$357.

Mayor H. S. Pingree's home on Woodward avenue is assessed as follows: Land, \$28,200; buildings, \$25,000; furniture, horses, carriages, etc., \$4,900; 250 shares in Preston National Bank, \$25,000. On all of this he pays a tax of \$1,394.80. Under the single tax he would pay \$958.80, a decrease

The residence of Mrs. Thomas W. Palmer, at the corner of Woodward averne and Farnsworth street, is assessed as follows: Land, \$9,450; building, \$11,600; personalty of both Mr. and Mrs. Palmer, \$57,390. Total. \$77,440. Taxes, \$1,200.81. Single tax, \$321.50.

E. S. Heineman's beautiful homestead, on Woodward avenue, is assessed.

De follows: Land, \$45,500; buildings, \$10,800; personalty, \$2,750; total. \$39,850. Present taxes, \$691.14. Single tax, \$1,547; an increase of \$55.86.

The estate of the late W. W. Leggett owns a magnificent stone residence we woodward avenue. It is assessed as follows: Land, \$23,300; buildings \$34,000; personal property, \$4,750; total, \$92,050. Taxes, \$1,041.49. Single tax, \$792.20.

The Ducharme residence, on Jefferson avenue, near Joseph Campau, is necessed as follows: Land, \$26,730; buildings, \$32,200; personal, \$5,800; total necessariest, \$64,730. Present taxes, \$1,096 49. Under single tax, \$508.82.

R. A. Alger's home, on Fort street west, is valued as follows: Laud, \$25,000; buildings, \$53,000; personalty—including \$69,000 in bank stock, \$37,000 in furniture and household valuables, and \$5,000 in horses and carriages—\$199,500. The total present tax on all this is \$3.348 54. Under the single tax it would be \$1,190, a decrease of \$2,158.54. But Mr. Alger would not, therefore, prefer the single tax, because his land interests in other places are considerably greater than his property interests in Detroit.

John W. McGrath, Justice of the Supreme Court, owns a forty five-foot let on Cass avenue, which is assessed at \$3,190. His residence is assessed at \$1,400, and his household furniture is assessed at \$300, making his total assessment \$4,890. His taxes on this property are \$82.08. Under the single tax he would pay \$108.12, an increase of \$26.04.

Michael Dinan had a lot on the corner of Wabash and Baker, which was assessed at \$1,400; on it are three two-story dwellings, each valued at \$1,200. The total assessment is \$4,000. The present taxes are \$77.21. The single tax would be \$16.78. The property was recently sold for \$10,000.

These Own no Land in Dethoir.—The Michigan Natural Gas Company owns no real estate, but is assessed \$150,400 on its personal property. The present tax is \$2,524.42. Under the single tax it would pay nothing.

The Detroit and Cleveland Steam Navigation Company owns no real estate in this city, and pays \$6,136.48 on \$365,000 personal property. Under the single tax the company would not pay a single cent. Neither would any resel property, whether owned by a company or an individual.

No Fines for Improvements —As is seen by the above samples, under the single tax the greater the improvements on the lot—the more the owners have employed labor—the less in proportion will be the tax. In short, those who improve their property are not fined for doing so. Under the single tax valuable land will always have valuable improvements. It is only when valuable vacant land is not taxed to its full value that it is held out of use. In one of the advertising panels of the Grand River avenue street cars is an announcement that the owners have concluded to put their meant property on the market, and the remark has been made time and again that this never would have been done in this century had not the assessors been spurred to assessing the land by the foot front, according to the value of the land adjoining instead of by the acre, as was the custom.

LETTERS TO THE EDITOR.

W. W. Kile writes from Dayton, O.: A few months ago, a farmer belonging to one of the farmers' clubs in the neighborhood came into my store and I offered him a copy of "Protection or Free Trade?" He took it, remarking that he "wondered if Henry George was as wild on free trade as he was on the land question." A half hour's talk with him developed the fact that he knew nothing of the single tax, except such distortions of it as he had gotten from the newspapers. He thought it was a scheme to apportion out, not only the land, but the accumulated wealth of the nation among all the people equally.

He seemed to be a bright, quick-witted man, and after hearing my explanation of the real aims of single tax advocates, seemed to be convinced that our docrines were sound and practical. Thus he had been deterred from investigating the subject of the single tax by reading the grotesque carloatures of it printed in the newspapers. Later on this man called on me for a copy of "Progress and Poverty."

A few weeks ago I had a controversy with a man at the head of a manufacturing concern in Dayton, who said that he had read "Progress and Poverty" with others in a class studying political economy, and contended that Mr. George advocated government ownership of land; and that the plan was to lease it out to the highest bidder; and that no one would be secure in his tenure, as he would be compelled to move whenever some one class wanted this particular location and would bid a higher rent for it.

Another manufacturer and lumber merchant told me a few weeks ago that he was in favor of exempting personal property from taxation, and that he would be in favor of some practical modification of the single tax as now advocated. He could not tell, however, what it was that he thought he was opposed to in our plan.

My experience is that these three men are tair samples of the great mass of our people everywhere in the United States to-day. Well meaning but ill-informed single tax men have talked and written for the local press in such a way as to mislead and disgust. Editors of newspapers have wilfully, or ignorantly, distorted our ideas. When Mr. George lectured in Dayton, some years ago, one of the leading papers of the city spoke of him as the great "land divider!"

Now the great work for single taxers to do, those who comprehend the subject in its fullness, is to correct these false impressions which have gone shroad. It can be done only by personal conversation with individuals, agitation in the newspapers, and by the circulation of tracts and books. Thousands of seeds must fall in stony places, and others where the soil is too thin to nourish them; but some will fall in good ground and bear fruit. Let it be our business to sow; other hands will be ready to gather the harvest when it is ripe.

—W. B. Corsett writes from Boston, Mass.: I want to protest against the tirade leveled at the Czur of all the Russias. Restore the peasantry to seridom! Why not? The Czur is a logical, philanthropic man, and has had ample opportunities for observing that the freedom of "his children" without the use of land is the freedom to starve! In the interest of suffering humanity let us have seridom. The prudent proprietor will house, feed, and direct his valuable live stock.

Edward J. Shriver writes from New York regarding "Inquirer's" question and Mr. Chase's answer, about taxes in Philadelphia: The pertectly clear reason, to my mind, why reuts are lower in that city than in many others, and individual homes more numerous (even if not actually owned by their occupants) is that Philadelphia has more room to spread then other places, and more reason for spreading. It is distinctively a macufecturing city, not a commercial one; and has, therefore, no one centre of intense activity, such as we find at Wall citest, from which the city materials, but is made up of a number of contrast, at spot of which

there is a substantially equal chance for the production of wealth. The operatives, who comprise the bulk of its population, do not have to compete for homes as near as possible to a given point, the scattering of factories leaving enough land around each to be got on comparatively easy terms. It is more like a number of small towns having a total population of a million, the aggregate of whose land values is much less than those in a ringle city having as many people living in it. Finally, the chances to "make money" are not as great in Philadelphia as in many other cities, and the privilege of using its land for any purpose is not worth so much; just as there is no comparison between land values in Brooklyn and New York, although the one is more than half as large as the other.

SINGLE TAX NEWS.

The Single Tax is a tax on land, regardless of its improvements and in proportion to its value. It implies the abolition of all other forms of taxastion, and the collection of the public revenues from this source alone. It would be CERTAIN, because land values are most easily appraised; WISE, because, by discouraging the withdrawal of land from use and encouraging its improvement, it would expand opportunities for inbor, augment wenith, and increase the rewards of industry and thrift; EQUAL, because every one would pay taxes in proportion to the value of the land, of right the common property of all, which he appropriated to his own use; and JUST, because it would fall not upon labor, enterprise, and thrift, but upon the value of a special privilege. It is more fully explained in the Single Tax Platform in another column; and in "Progress and Poverty," by Henry George, every point is discussed and every objection answered.

The underlying principle of the single tax—that the earth belongs equally to all, and that the best way to secure substantial justice is to tax the occupant an amount equal to the yearly value of the land—is sound.—Journal of the Knights of Labor, September 24, 1891.

We have no hesitation in declaring our belief that the ideal taxation lies in the Single Land Tax. laid exclusively on the rental value of land, independent of improvements—New York Times, January 10, 1891.

The best and surest subject of taxation is the thing that perforce stays in one place: that is land.—New York Sun, August 26, 1891.

Every one of these taxes (on commodities and buildings) the ostensible taxpayer—the man on the assessor's books—shifts to other shoulders. The only tax he cannot shift is the tax on his land values.—Detroit News, November 1, 1891.

The Bee does not say that it will never be a full-fledged single tax advocate. It believes in it in theory now; it pauses only on the threshold of doubt as to the expediency under existing circumstances.—Sacramento (Cal.) Bee.

The National Committee is carrying on the newspaper work of the Memphis committee in supplying news companies with single tax matter for their ready prints and plates, and is preparing the petition for presentation to Congress.

Contributions for running expenses of office for week ending February 15

are as juliuws.	Y	30.00
H. L. Pleace, San Francisc	o, Cal	2000
	1.60	
Kalance reported last week		1
		2.00

for week ending February 15 are as follows:

Thomas Hunt, Kennedy, Ohio, \$1.00; W. I. Boreman, Parkersburg,
West Virginia, \$2.50; T. E. Quinn, Parkersburg, West Virginia, \$2.50; Wm. Evans, Parkersburg, West Virginia, \$2.50;
W. F. Thayer, Parkersburg, West Virginia, \$2.50; total.......\$11.00

 Previously acknowledged
 .121 50

 Total
 .\$132 50

The secretary was premature in announcing that the binding of the petition would be completed last week. Unexpected and unavoidable delays have occurred, and several days will still clapse before that work is finished. Due notice of the date of presentation will be given, and it is hoped that single taxers from every district in the United States will write to their Representatives in Congress, urging them to exert their induence for the appointment of the special committee asked for in the rectition.

THE ECONOMIC READING CIRCLE.

This Circle, somewhat on the plan of the Chautauqua reading circles, is now established. The Advisory Board consists of Hamlin Garland, chairman, Copley square, Boston, Mass.; William Lloyd Garrison, 132 Federal street, Boston Mass.; B. O. Flower, 124 Huntington avenue, Boston, Mass.; W. D. McCrackan, 376 Newbury street, Boston, Mass.; Mrs. Eliza Stowe Twichell, Wollaston Heights, Mass.; Mary Ellis Parsons, New Milford, Conn.; and Katherine J. Musson, 1500 South Broad street, Philadelphia, Penn. The secretary is C. Estella Bachman, Mauch Chunk, Penn.

The aim of the Circle is to promote the reading and study of economic literature, and to arouse and stimulate thought in the direction of those great underlying principles which define and direct social progress. It aims to give a real knowledge of political economy as the study of natural law in the production and distribution of wealth; to show how actual existing conditions differ from natural ones; and hence to explain the possibility of clearing the way towards a time when the true welfare of all will depend upon the true welfare of each individual; when opportunities will be equal; and when reward will be proportioned to exertion and merit. Any person may become a member by requesting the entry of his or her name on the roll, and paying the membership fee of fifty cents.

The course of reading is composed of three branches: History (first year Eaglish, second year American); political economy, and general science. The readings required for obtaining a pertilicate consist of the books appr

bered 3 and 5, and all questions for general examinations will be based upon these. For 1892 the course is as follows:

ENGLISH HISTORY.—(1) A Short History of the English People, by John R. Green. (2) The Economic Interpretation of History, by J. E. Thorold Rogers.

Political Economy.—(3) Elements of Political Economy, (Part 1) by J. Lawrence Laughlin. (4) The study of Sociology, by Herbert Spencer. (5) Progress and Poverty (Books I. to IV. inclusive) and (6) Social Problems, by Henry George.

GENERAL SCIENCE.—(7) Evolution and Its Relation to Religious Thought, by Joseph Leconte.

As a part of the course of reading there will be recommended from time to time articles in current numbers of leading magazines, on such topics as Money and Its True Basis, Transportation and its Bearing on Production, The Single Tax as a Just System of Taxation, The Farmers' Alliance and Its Principles, etc., etc.

Circulars and full information may be obtained by addressing C. Estella Bachmae, Mauch Chunk, Penn.

NEW YORK.

NEW YORK.—At the last meeting of the United Machinists No. 1, a declaration in favor of the single tax on land values only was adopted.

The Executive Committee of the Democrat c Free Trade League, consisting of the chairmen of all the Assembly Districts so far organized, have perfected an organization. They have also issued an address, now in the mail, addressed to 5,000 free traders of New York city. The captains of all the districts have been supplied with copies of the address with which to begin a personal canvass for enrollment purposes. For the present the General Committee will meet on Tuesday evenings, at eight o'clock, at 73 Lexington avenue; and the Executive Committee will meet on Saturday evenings at the same place.

MASSACHUSETTS.

Boston.—W. L. Crosman writes: The following petition to the Legislature is being circulated for signatures in this State: "The undersigned, inhabitants of and persons resident within the Commonwealth of Massachusetts, respectfully pray your honorable body so to change the laws for the assessment of taxes as to remove all indirect taxation and to relieve the inhabitants of the Commonwealth from all State and local taxation in respect of manufactures, trade, commerce, farming, and all other forms of industry in which they are engaged, and to raise all public revenue for State and local purposes by one simple, uniform, and direct tax upon land according to its value, and irrespective of all improvements thereon."

An effort should be made to secure as large a number of signatures as possible, and in cases where single taxers do not want to solicit or cannot secure signatures, they should at least send in their own names. All petitions should be sent in on or before March 1. Of still greater importance than a large number of signatures is a large attendance of our friends at the State House on the day when the committee on taxation gives us a hearing.

The New York Times reports: The Massachusetts Single Tax League held its annual meeting on the 14th, the President, William Lloyd Garrison, presiding. The following officers were elected for the ensuing year: President, William Lloyd Garrison; Treasurer, C. B. Fillebrowne; General Committee, T. R. Fitch, G. K. Anderson, C. K. Cutler, John Lavis, Mrs. L. Turner, and one delegate from each club in the State. The General Committee will elect the secretary.

J. R. Carret of the National Committee tendered his resignation as a member of the committee. C. M. White was delegated to take charge of the hearing at the State House. Every Sunday at 2:30 o'clock there will be a public meeting in the heavquarters under the auspices of the Boston Club.

NEW BEDFORD.—The Evening Standard reports: Mayor Ashley will strive to bring about a plan whereby every foot of land in the city will be assessed systematically according to its location. The city will be platted into districts, and every district will be accurately subdivided on separate sheets, showing every lot by number, its area, buildings and a general description of the same. The owner's name does not appear on this plan. Then there are other books containing the name of the owner and the number of his lots, and still others showing all changes of ownership and transfers or changes in lots. The assessors, when engaged in their work, move in a body, carrying one chart at a time, and assessing by the foot rather than by the rural method of the rod. A lot is considered not only from the character of its soil and buildings, but from its proximity to main streets, manufacturing concerns, railroad depots, etc. A fair estimate per foot is agreed upon by the assessors, and the valuation of such numbered lot is set down in the book kept for that purpose. When the chart is returned to the office a clerk transfers the valuation to the book containing the owner's name. When the assessors value the land they have no means of knowing who owns it. By correcting annually all the charts, no lot, be it ever so small, is given a chance to escape. When all the lots belonging to any one man are transferred to the book coutsining his name, it is evident that he is assessed for every dollar's worth of property he owns.

RHODE ISLAND.

Lonsdale.—Dr. Garvin writes of the final single tax hearing before the Judiciary Committee of the Senate, which occurred on Thursday, the 11th inst. The petitioners occupied the first part of the hearing. They were followed by the remonstrants, six in number, all taxpayers of the town of Cumberland. Three of the six would have their taxes more than doubled by the concentration upon land values; a fourth would find his tax increased from \$99 to \$150.50, and one only of those appearing would pay less than now. The chief opponent of the bill was one of the Representatives from the town, Mr. Andrew J. Currier. He is superintendent of a mill situated elsewhere, but is connected, either directly or indirectly, with a large share of the land speculation in this town. Indeed, he is a very considerable part of the thing to be reformed.

As a rule we find that a real estate owner's first impression of the single tax is unfavorable, and so soon as he finds that it will affect him adversely he ceases in a large degree to be open to conviction. The argument most dwelt upon by the remonstrants was that the taxes would fall most heavily upon the poorer people and exempt the rich manufacturers from taxation It was noticeable, however, that no capitalist and no rich men had a word to say in favor of the measure.

I put two questions to Mr. Currier: First, how was it that one-third of the voters signed the petitions if nine-tenths of the citizens were opposed to the system, as he asserted. Secondly, what was his objection to having the matter submitted to the vote of the people if they were so unanimous in their opposition. To the first question he only repeated his former statement in reply. To the second he answered that he did not want Cumberland made the laughing stock of the State. In my concluding remarks I stated my opinion that a majority vote would be cast for the adoption of the single tax. This conclusion was based upon the fact that fully one-half of those personally applied to signed the petition, whilst many others said they would vote for it, although unwilling to sign. Moreover, future discussion would win more adherents.

PENNSYLVANIA.

Philadelphia.—George E. Chase writes: Alex. Stupson, Esq., a prominent Philadelphiau, has agreed to address the single tax society. The discussion last week was on Socialism. At the regular meeting of the Question Club, Saturday evening, a spirited discussion took place on the old subject: "The right of labor to apply itself to land."

On Sunday afternoon, at the Liberal League, the subject of discussion was "Shall we tax either labor or the products of labor?" The theories of Adam Smith were quoted, and free trade and the single tax occupied a very prominent part in the discussion.

The work of our committee appointed to represent the single tax at the recent Harrisburg Convention has borne fruit. The National Labor Tribune says: "Taxation is the big topic of the day in Pittsburg. The trouble is with the bad system. The tax should be largely on real estate, for to tax improvements is to discourage such. The idea of taxing industrial establishments which furnish work to many and support to many more, and which are the life of the city, is a very foolish policy."

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CINCINNATI.-Klastes writes: A recent heavy real estate transaction in Cincinnati throws the cat bodily right into the market reports of the Commercial Gazette. In its issue of February 9 that paper states that David Sinton (one of Cincinnati's "big millionaires") has lately bought of Stern, Meyer & Company the ground and building at the northeast corner of Third and Vine (75 feet front on Third and 100 feet on Vine) for \$200,-(MM). This property is assessed on the tax duplicate of 1890 at a valuation of \$85,300, the 25 feet at the corner standing at \$37,180, and the next 50 feet at \$48,120. It appears by the tax duplicate that Bernhard Stern has paid taxes on this property as far back, at least, as 1879. The total valuation of the property that year was \$115,600. In 1880 the total valuation was fixed at \$97,400, a comfortable reduction of \$18,000, for which Mr. Stern should praise and magnify the discretion of the Decennial Board of "Equalization." And now, in 1890, we find that august body has considerately enlarged its relief for lucky Mr. Stern, and still further "equalized" his burdens by \$12,000 more reduction. Those who are not familiar with Cinninnati will appreciate the history of this decline when informed that the site is just across the street on Vine from the Burnet House, one of the finest hotels in the city, and is less than 400 feet away from the Chamber of Commerce building.

The Commercial Gazette says: "This purchase gives Mr. Sinton the fee of the entire property from Third street to Baker street, on Vine, running back on the line of Third and Baker 149 feet, and forming one of the most valuable blocks in the city." Let us look farther, then, into the history of this "most valuable" block. The part of it which David Sinton aiready owned was 84 feet on Vine and 149 feet on Baker. This site is within 300 feet of the Chamber of Commerce. In 1879 the total valuation on this property was \$162,080. The year 1880 was the opportunity for the Decennial Board, and I suppose they did not feel like treating Mr. Sinton shabbily after what they had done for others, like Mr. Stern, say, for the valuation was reduced to \$154,000. Something like the attraction of gravitation seems to get into these valuations of large property; once the drop begins and nobody can tell where it will end. In 1890 it had got down to \$116,370. And what will be the effect now on the tax duplicate of this addition of \$200,000 more? And how much of an increase would it require to sink the property entirely out of the assessor's sight and quite obliterate it from the tax duplicate?

The savings to the owner by such reductions in valuation are large, and where he is a truly good man they open the way for all sorts of splendid charities and benefactions.

Take the last mentioned property for example. The difference between the valuations of 1879 and 1890, as stated above, is, in round numbers \$46,000. The yearly tax rate is now about three cents. To make a very safe calculation call it only two and a half cents, and the tax paring for one year on this property amounts to \$1,150. Probably it would be within the bounds of moderation to assume that there are a dozen men in Cincinnati whose aggregate property in real estate there will average for each upward of \$1,500,-000 at a fair market price; and a similar 25 per cent. reduction, or more, on these \$18,000,000 would amount to a rescue for them of \$4,500,000 from taxation, or a net annual saving of \$112,500 for twelve such millionaires, and an average of \$9,375 for each of them. Really a man who owns several millions of city real estate thus liberally exempted from taxation owes it to himself to cultivate a feeling of having spare change in his pocket. I am sorry to say I have never heard that Mr. Stern has manifested this feeling in any "monumental" way whatever-no public fountains, no chapels, no orphan asylums or free day nursuries, that I know of, have ever sprung up in his footsteps. But it is not so with all these lucky men, thank fortune. Some of them have donated to the public now and then very handsome little relates on their reductions. Mr. Sinton is said to be one of the largest donors towards erecting the splendid Y. M. C. A. building that has been lately completed at the corner of Sixth and Walnut.

By the way, on an upper floor in this building there is a fine lecture room, suitable for public worship or entertainment. Here may we not hope some day to listen to our modern St. Andrew discoursing on some such text as "Triumphant Plutocracy," "The Conscientious Stewardship of Guilty Wealth," or "Inhuman Sophistries Sanctified by Magnificent Benevolence"? And who would not gladly furnish for such an occasion a sultably decorated Scriptural wall motto like this, for instance, "And they all ment up to be taxed"?

ILLINOIS.

Curcago.—Warren Worth Bailey writes: Josiah Edson must have been pleased with the reception given him on Thursday evening. His audience was one of the best that has been drawn out for some time and it was obviously well disposed, giving the gentleman's exposition of "Scripture Economics" the closest attention, and receiving his strong points with undisguized favor. The discussion was opened by the Rev. A. J. Cleare in a speech that showed his firm grasp of the single tax philosophy and his cleverages in presenting it to others. Mr. Furbish followed with a speech that sciential with points and scintillated with wit. Messrs. Cooley and Cooling also spoke briefly and with excellent effect.

The death of F. E. Cook was announced at our last meeting. Mr. Cook was not a member of the club, but was one of its most faithful attendants. He was a pronounced advocate of the single tax and free trade, but inclined to the belief that the single tax did not go far enough. He was an old man, one of the few survivors of the great abolition movement that ended before most of us were born, and his radicalism had the fervor in it of a religion. The Club expressed its sense of the loss it has sustained in the old man's death by adopting appropriate resolutions.

The Rev. A. J. Cleave will speak on the evening of the 25th. His subject will be "Property and Personality." The Rev. Joseph Adams, who was associated to speak next Thursday evening, has postponed his appearance until a later date.

Exerx.—Percy Roberts writes: At about every street corner you meet a single tax man. Mr. E. O. Brown, of Chicago, will address the club, Tuesday evening, February 23. Hereafter meetings will be held on the second and fourth Tuesday of every month. The Elgin Dial, the new single tax weekly paper, has taken well among all classes of people, and especially the wage-carners.

Excamore.—H. O. Cummings writes: People are paying their taxes, and many are the complaints of those who know that the present system of assessment is radically wrong. They blame the assessor, and at the same time uphold the law under which he is compelled to act. The single taxers here are causing many to think, and are arousing a spirit of investigation. Our minority is growing. The single tax is being talked of among our farmers, irrespective of politics, and a little time and talk will make converts of many.

MICHIGAN.

TRAVERSE CITY.—Genevieve M. Sharp writes: Free trade is gaining in this county. The fact is chiefly discernible in the increasing lack of confidence of protectionists in advocating their doctrines. The farming classes are creatized to a large extent, and their organizations are awakening to the fact that protection does not protect.

Tax officers in our county this year have adopted the plan of assessing property at its full market value which, in the discussion which it arouses, arous to be impressing the people as we could wish.

I listened last flaturday evening to one or two short stirring addresses at a social meeting of the Patrons of Industry, which were directly in line with our views and seemed to be heartily endorsed by the large crowd of farmer listeners. Two of the speakers expressed themselves as heartily in sympathy with direct taxation, and believed land monopoly to be the great curse, but wanted a tax on incomes too. Professor T. S. Hansley and C. H. Estes are members of the association who nearly "see the cat," and any single tax or free trade literature or letters sent to them will be "seed sown in good ground."

MINNESOTA.

Br. Anthony Park.—C. J. Buell writes: The last meeting of our league proved to be a very interesting one. Mr. Wilbur F. Tupper, a prominent young probibitionist, read a paper on "Individualism vs. Nationalism," which was pointed and showed up the fallacies of Bellamy in a clear light. An interesting discussion followed, nearly all the speakers adding to the force of the arguments against governmentalism.

The Times, which is by far the best edited paper in the Northwest, is giving our meetings close attention and good reports. The paper has adopted this plan as a piece of good policy.

The fact that so many of the leading Democrats of the State are single taxers, or else very far from hostile to our ideas, is going to be a great help

Sunday, February 7, H. B. Martin and C. J. Buell addressed the Minnespolis Typographical Union on the single tax and made a considerable impression. The president, E. G. Erickson, and part of the members, are ordest single taxers, but many of the typos are still far from seeing the cat.

The continent in this State is nearly all for Cleveland—first, last, and all the time. Minnesota will send a solid Cleveland delegation, and there is a fair chance to carry the State against protectionism, unless the National Democracy make asses of themselves and put up that prince of schemers, David B. Hill. The Minnesota Democracy has no use for Hill. They are Remocrate from principle—not for spoils.

KANSAS.

Surveyment.—E. C. Clerk writer: Two Standard aingle has now in

remarkably encouraging. New energy and successful work is the report all along the lines. I am glad to see General Weaver's name listed as a single taxer, though in one instance he is quoted as "limited." I can hardly credit such a qualification. The General is all or nothing. There is no "tariff for revenue only" about him, and when he gets a glimpse of the cat he will see the whole cat if she is there, and she is. He was one of those who, with Jerry Simpson and a few others, saw the error of a third party, and put in their protest as long as there was a show for protests. The General would make a strong candidate for President, and if the Democrats would nominate him he would be the next President, and the best one since Thomas Jefferson. Perhaps, like Henry George, he is too good a man to be hoped for now. But he would be the strongest man among the Democrats and People's party folks that can be named or found in the West under one hat.

The single tax is permeating the Alliance, and the sub-treasury must make room for it. The Alliance Gazette, of Hutchinson, takes a bold stand against the sub-treasury, and the way its editor is getting in single tax work lately is very encouraging. As I wrote you some time back, Mr. Foster, of the Gazette, proposed to put out Mr. George's works as premiums for subscriptions, etc. Two days after receiving the first fifty of "Protection or Free Trade?" all were gone.

Mr. Foster has pulled off his coat and vest for single tax work, and, as the Gazette carries a strong influence, second to none in the State, we shall hear something drop.

Winfield.—Quincey A. Glass writes: We have had for three weeks in succession at our club (Winfield Reading Club, successor to People's Club) a discussion of "Co-operation vs. Competition." This gave Mr. Bellamy's followers an opportunity and we opposed them with arguments for the single tax. The club has a regular attendance of from eighteen to twenty-five members, mostly workingmen. It being court time some farmers who were held over night in town came in and expressed themselves as well entertained. A majority of the regular attendants are in favor of the single tax, and we shall take up the land question and the single tax as the regular subject for debate. This week the Free Press (People's party paper) is to publish the single tax platform, and the editor has promised space every week. Mr. Limerich, of the Chautauqua Assembly, told me they were writing to Mr. Shearman and Mr. Horr to see if they could come here for a joint debate on the tariff.

CALIFORNIA.

Cornwall Station.—J. A. B. writes: I have been on the Grand Jury lately, when we were obliged to entertain the subject of taxation, and all parties knowing me to be the most aggressive single tax man in the county, took occasion to bring up the matter in both a serious and ludicrous manner, which resulted in no little interest to men who heretofore had not considered the question to any extent. Indeed, the question of how we were being assessed became the leading one, and the unanimous voice of the jury before we adjourned was in favor of further investigation in other ways. Individually speaking, I think I shall favor the calling of a mass meeting to take into consideration some means of equalization.

CANADA.

TORONTO.—Robert Tyson writes: Thirteen new members were reported at the last meeting of the executive committee of the single tax association. These are the first fruits of a new plan the committee has just adopted to extend the membership. The fees have been abolished and a hundred little books, each containing twenty leaves, have been prepared. On each leaf is printed the following application:

I am in favor of relieving from taxation all buildings, machinery, crops, and other products of industry; and of confining taxation to the values of land alone. To further this object I desire to become a member of the Toronto Single Tax Association.

Every active single tax worker carries one of these books with him, and uses it as opportunity serves. By this means we hope before the next municipal elections come round to have on our books the names of most of the single tax believers in Toronto—and they are much more numerous than the opponents of our principles have any idea of.

At the regular meeting of Mr. William Houston's economic class, Mr. Houston expressed the opinion that in ten years, perhaps in five, no building in Toronto would be taxed. Mr. Houston is a cool-headed economist, with considerable practical experience and not given to rash prophecy.

The association is deeply interested in the following petition:

This petiton has been sent to the municipalities of Ontario with good results. Our secretary has been advised of thirteen or fourteen municipal councils which have signed the petition, and there are doubtless others. The last year's legislative committee of the Toronto City Council also passed the petition, and we hope the authorities of the present year will ratify that action.

BRITISH COLUMBIA.

The movement has made considerable progress in British Columbia. Nearly all the cities are represented in the Legislature by single tax men, and they are making themselves felt in the municipal councils, urban and rural. Several of the rural municipalities have exempted improvements already, and it is only a question of a few years when it will be in full operation in the province.

SPAIN.

BARCELONA.—S. M. Burroughs writes: From what I hear of statesmanship in Spain there is admittedly and apparently a serious lack of it. The Government is always hard up and casting about to see what new or higher taxes it can invent to get more money. It is considerably increasing the customs tariffs, apparently thinking that it will thus "keep the money in the country and employ the labor of the country," and quite forgetting that it impoverishes the people by reducing the purchasing power of their earnings through increasing the cost of goods; also that if they import less they will have less exports and less labor employed to produce them. Single tax letter writers would do well to drop post cards or letters to the queen and finance and other ministers; also, Mr. George's books should be published here.

THE BADGE.

It is hoped that every single taxer who can will purchase a badge and wear it. It will help the cause greatly. Those who are not single taxers will ask what it is, which will introduce the subject, and single taxers will be able to recognize each other all over the world.

The plain badges, with little red ribbons, are thirty-five cents; those with silver pin, fifty cents. All mail orders should be sent with a two-cent stamp, name, and address, to Miss C. Estelle Bachman, Mauch Chunk, Penn. Those who wish to become members of the Single Tax Propaganda Association will receive a certificate.

The badges are also to be had at Mr. Doblin's place of business, 852 Broadway, New York. The badge is made of solid siver, is very pretty, and quite an ornament to anyone's dress or coat.

SINGLE TAX LETTER WRITERS.

Division A—Senator Martin T. McMahon, 41 Park row, New York City. Assemblyman G. Henry P. Gould, Lyons Falls, N. Y.

Division B-Senator Charles P. McClelland, Dobbs Ferry, N. Y. Assemblyman Edward Hall, Lyon Mountain, N. Y.

Division C—Assemblyman Joseph J. Cahill, 10 Warren place, Brooklyn. Thomas F. Byrnes, 928 Franklin avenue, Brooklyn.

Division D—Assemblyman Samuel J. Foley, 448 Grand street, New York city. Assemblyman James L. Wells, 59 Liberty street, New York city.

Write above concerning Connelly bill, as suggested last week.

Divisions E and P—Alfred Paschall, editor of the Doylestown, Penn., Intelligencer, recently read a paper before a Pennsylania Farmers' Institute meeting, on "How to make Money Pay the Taxes."

Division F-J. L. Anderson, attorney-at-law, Ironton, Ohio. Explain and urge him to investigate the single tax.

Divisions G, H and J—Hon. Wm. M. Springer, Washington, D. C. Mr. Springer is chairman of Ways and Means Committee, House of Representatives. He proposes to introduce bills making great reductions in the tariff, and it will be a good opportunity to call his attention to a way of raising revenue without taking it out of production.

Division I—L. K. Washburn, editor of Boston Investigator, Paine Memorial building, Appleton street, Boston, Mass., said in a lecture December 27, 1891, "I am on the side of anti poverty, but I do not believe that the way to abolish the poverty of some is to abolish the property of others." Mr. Washburn is very liberal in his views, but evidently does not yet see the solution of the problem.

Division K.—R. Fulton Cutting, care of the Society for improving the Condition of the Poor, 79 Fourth avenue, New York city, recently read a paper on tenement house reform, in which he recognized that the high price of real estate in New York was the chief obstacle in the way of having decent homes for the masses.

Divisions L and O-Rev. Dr. Kent, pastor of the People's Church, Washington, D. C., preached, January 31, on the question of slums and telement house dwellers, and the resulting evils to society. He advocated regulation of immigration and the liquor business and municipal inspection of tenements, but is not enthusiastic of much improvement therefrom. His trouble is that he is obliged to generalize, because he has no real remedy to offer. Explain it to him.

Division M—Mrs. Laura M. Johns, president of Kansas Equal Suffrage Society, Salina, Kan.

Division N-Mrs. Believille Brown, same society and same address.

These ladies are public speakers for their society. Explain how single tax will help women in particular.

1674 Broadway, New York.

MARIAN DANA MACDANIEL, Secretary.

NEWS OF THE WEEK.

Domestic.

John Jay Knox, ex-Comptroller of the United States Treasury, died in New York.

A mass meeting of New York Democrats opposed to the holding of the State Convention in February was held in the Cooper Union. Speeches were made by Oswald Ottendorfer, Frederick R. Coudert, John C. Milburn, ex-Secretary Fairchild, E. Ellery Anderson, James Byrne and others. Resolutions were adopted, protesting against the action of the State Committee in calling a midwinter convention and providing for the appointment of a committee of fifty to demand a rescission of the call, and failing in that, to secure proper representation at the National Convention.

The Grand Lodge of the Knights of Reciprocity—a farmers' organization—has issued a circular stating that organization will be effected in every State in the Union. A warning is given that an Alliance-Democratic agreement has been entered into in several States.

The Maryland House of Delegates at Annapolis passed resolutions calling on the national legislature to act on the tariff question in barmony with the broad lines marked out by President Cleveland's message in 1887 and the Mills bill, but expressing confidence in the Maryland Senator.

The Reading Railroad has obtained control of the Lehigh Valley, Jersey

Central, Delaware, Lackawanna and Western, and smaller roads. The corporation controls 80 to 90 per cent. of the anthracite coal output, and the transaction is the greatest in the history of American railroads.

It is announced that the Louisiana Lottery Company will remove to Mexico and work under governmental protection.

A Federal Judge at Springfield, Ill., decides that a railway manager may properly refuse to answer questions and to produce books and papers if to do so would tend to prove him guilty of violating the interstate commerce law

More than sixty cases of typhus fever have developed among newly arrived Russian Hebrews in New York.

The Canadian reciprocity commissioners, lately in session with Mr. Blaine and John W. Foster, at Washington, were unable to offer anything but reciprocity in natural products, and that only with Great Britain's consent, so the conference was adjourned.

FOREIGN.

A motion in the English House of Commons declaring that the Government has failed in dealing with Ireland, especially in the matter of the Land Purchase act of 1891, was defeated by a narrow majority of 21, the vote standing 179 to 158.

Sir James Caird, the noted English agricultural statistican, is dead at the age of 76.

Four anarchists were executed for their part in the pillage of the town of Xeres. The common people are deeply stirred, and there have been riots at Barcelona.

The Sultan's firman, investing the new Khedive with power in Egypt, places no restriction upon him in the matter of British occupancy. This is regarded as a triumph of English diplomacy.

General Booth returned to England from his tour in the East and reached Southampton in a special steamer. Thousands crowded to meet him in chartered vessels, and an immense procession received him in London.

The British Parliament has reopened. The Queen's speech announced her forthcoming legislation. Local government and assisted elementary education for Ireland; relief for public elementary schools in England; plans to promote small land holdings in England.

A despatch to the London Times from Rio Janeiro stated that three Brazilian Ministers have resigned, and it is believed the Government is breaking up. Hostilities are likely to occur at any moment in Rio Grande do Sul, where the people are much excited.

PERSONAL.

Lemuel Arthur Russell was born September 11, 1842, at Westfield, Medina County, Ohio. His father, Rev. William Russell, was a Congregational minister, of whom the son says, "He was an honest man, poor, and a genuine Christian." His mother, still living, was like his father, from Massachusetts, and on both sides the ancestry is English.

Mr. Russell graduated as valedictorian in the Cleveland Central High School in 1858; and September 10, 1863, the day before his twenty-first



birthday, he was admitted to the Ohio. bar at Cleveland. For ten years he the attorney and friend of Hon. Tom L. Johnson, at at Johnson's espousal of the Henry George doctrine, when in New York on professional business with Johnson, and in presence of Arthur Moxham and Dr. A. I. Du Pont, he undertook to take the "Will o' the Wisp" of the Henry George doctrine out

of Johnson's head, and in the process a light shined on him as on Saul of Tarsus. Since he saw the light he has been a devoted single tax man.

He was a delegate to the Single Tax Convention from Ohio, and, as a member of the Committee on Platform, advocated the plank against monopoly in the highways and other public services. He was one of the lawyers who volunteered a brief in the case of Hutchins vs. Henry George against the decision of Chancellor Bird in New Jersey.

A lawyer, he realizes the immen-e inertia of the status quo as to land ownership. A man and a Democrat, he knows that land belongs to God who made it, and after that, in the words of Jefferson, "in usufruct to the living." He believes the only just way of sharing public burdens is to lay taxes against land values, exclusive of man-made betterments. This, and this alone, will, in his view, at last leave each to pay as his share of the common public burden what he elects to hold others out of the enjoyment of.

Mr. Russell was glad to help elect his client, Tom L. Johnson, to Congress, as a straight free trade Democrat. He now says he wants the political head of every falsely so called Democrat who voted for Crisp in a basket, and will never rest till he has it there.

Mr. Russell was the trusted friend of William T. Croasdale, whose remarkable powers he appreciated, and in whose sincerity he confided.

The Boston Globe reports Mrs. Clemens as saying that Mark Twain's fun is so apt to run away with his sense that, of late, she invints on his sending his proofs to Wm. Deen Howells, whose approbation of the humorist's vig-

cross democratic sentiments settles the question to the satisfaction of all immediately concerned.

Last summer Edward Osgood Brown subscribed for The Standard for Frank Warren, the barber at Makinac Island. Mr. Warren is a very intelligent and well educated colored man, and was the most bigoted of Republican protectionists. He could not understand how, if Mr. Brown were a Democrat, he could profess to be a friend of the colored people, but after reading The Standard he has found out. Mr. Warren writes: "It gives me great pleasure to state that I have seen the cat.' Single tax arguments run to fever heat here in the shop at times, and it seems quite easy to knock out any opposing argument. I can now see why Mr. Brown is a Democrat, but it seems to me as though nearly all of that party would bolt if the single tax were placed in its platform, although they come nearer being free traders' than other political organization, of any strength: I will very likely, as soon as means permit, interest myself with the single tax in behalf of the colored people. It seems to me that in it lies their only salvation."

Walter G. Stewart, a patent attorney, of Reading, Penn., believes in the single tax, because, in his opinion, it is a long step toward socialism! Stewart is said to be a bright young man, and is very highly regarded by the apper hundred of Reading, notwithstanding his radical views.

H. G. Davis, of Oregon, quotes from George's works with a peculiar smile that indicates that he knows more than he wishes to express, unless he is called on for positive information. He is the president of the Young Men's Democratic Club of Corvallis, Benton county, and a graduate of Michigan University.

NEW YORK HOME RULE BILL

Before the New York Assembly Committee on Taxation and Retrenchment, Hon. Wm. Ryan, of Westchester, chairman, the Connelly Bill, for County Home Rule in Taxation, was discussed on the 9th.

Bolton Hall, of New York city, representing the Tax Reform League and a million and a half of real estate in the cities of New York and Brooklyn; Dr. Crowe, of Buffalo, representing the Central Labor Union of that city; Benj. Doblin, secretary of the Home Rule Taxation League; Thomas B. McGuire, representing the Knights of Labor for the State of New York; W. B. Romaine, a member of the Real Estate Exchange of New York city, representing over half a million in real estate; Thomas G. Shearman; and Wm. Horan, were among the speakers for the bill. The only opposition came from President Armstrong, of the New York State Farmers' League, who thought that personal property had escaped enough of taxation already, and there was no need of passing laws providing for its entire examption. Mr. Armstrong's opposition was so weak that it rather trengthened the impression of the committee in favor of the bill.

SINGLE TAX AND SOCIALISM.

Income News.

Henry George has put most concisely the difference between the Sociallists and single taxers, a difference which the Post-Intelligencer has declined no recognize: "They (the Socialists) propose to cure the evils that have come of restriction by more restriction. We propose to cure the evils that have come of restriction by giving freedom. And a man cannot favor the socialistic scheme and the single tax scheme at the same time, any more than he can go east and west at the same time."

PUBLISHER'S NOTES.

THE STANDARD is a weekly paper of sixteen pages, and is the leading single tax and free trade periodical of the world. Its subscription price is \$3.00 a year, payable in advance.

Standard Extension List for 1892.—To introduce THE STANDARD to new renders, the publisher will receive from persons not already subscribers, subscriptions for 1892 at \$1.00. This offer is not for one year, but for the period from date of receipt of subscription to the last issue of 1892.

Humant for The Standard.—All checks and post office orders should be brown simply to the order of The Standard. In remitting in postage stamps, ones and twos are preferred to those of larger denomination. By complying strictly with this request, correspondents will save the publisher much trouble.

Expiration.—The date or number opposite your name on your paper shows the issue to which your subscription is paid. A change in date is an indication that money for renewal of subscription has been duly received.

New Subscriptions.—The receipt by a new subscriber of his paper is an acknowledgment of the receipt of his subscription at this office.

Always give the name of the post office to which your paper is sent. Your name cannot be found on our books unless this is done.

Communications.—All communications for publication should be addressed

to Editor of The Standard. Business letters should be invariably addressed to The Standard, 42 University Place, New York, N. Y.

CIRCULATION OF "THE STANDARD."

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Extension "" " 132

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Total circulation, issue of Feb. 17 6,100

For the purpose of enabling regular subscribers to see whether or not their respective States are sufficiently represented in the Extension List, we give the list by States. We make no comment; each subscriber may make his own. The list is as follows:

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Alabama	6	Mississippi
Arkansas	8	Montana 9
California.	44	Nebraska 15
Canada	100	New manipunce
Colorado	29	New Jersey101
Connecticut	51	New Mexico. 14 New York 309
Delaware	. 11	New York 309
Dietrict of Columbia	36	North Carolina 1
England	4	Ohio 23
Florids	-4.	Oklahoma Territory1
Georgia	3	Uregon
Illinois.	59	Pennsylvania
Indiana	8	Rhode Island
lowa	98	South Dakota
Idaho	1	Texas31
Kansas	26	Tennessee
Kentucky	10	Utah
Louisiana	6	Vermont
Maryland	. 1	Virginia
Massachusetts	122	West Virginia8
Missouri	59	Wisconsin
Maine	32	Washington30
Minnesota	110	Wyoming1
Michigan	94	
	- 1	Total
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Persons, not now subscribers, who receive this issue of The Standard and wish to subscribe for the year 1892, for one dollar, may do so by cutting out and filling in the following blank, and forwarding it with the money to The Standard, 42 University place, New York City:

To THE STANDARD, 42 University place, New York.

Enclosed find \$1 for subscription to The STANDARD for remainder of year 1892, as per your Extension offer.

Name.

Address

We have a limited number of subscriptions to The STANDARD at our disposal for the year 1892. Friends of the paper wishing to place it in libraries, or to send it to new readers who are likely to become permanent subscribers, may have their orders supplied free by sending names and addresses to us. These papers are paid tor out of funds contributed by friends who have not the time nor the facilities for soliciting subscribers.

FIAT MONEY LUNATICS.

The pamphlet of Wm. B. DuBois on "Fiat Money Lunatics" is a reply made to an editorial in the Chicago Tribune, which called Mr. DuBois a foolish fellow because he advocated flat money, and advised him to read up the history of French assignats. Mr. DuBois confesses in his pamphlet to an acquaintance with the history of that absurd specimen of financiering, and gives the Tribune some valuable pointers on the subject. Whatever may be thought of Mr. DuBois's flat money ideas no one can deny that in his wrestle with the Tribune editor he "floors his man."

UNEARNED IRCREMENT.

"She is a perfect amazon." "Why do you say that? She is not at all like the amazons of old." "Oh, no; I mean like the river. She has a large mouth and babbles on for ever."—Judge.

Her tongue was ever going yet;
She talked in joy, she talked in pain:
And when she died her last regret
Was that she ne'er could talk again.

The man who marries an beiress starts right in with a golden wedding.—Washington Star.

The bank-wrecker may be bailed out, but the bank itself goes down in the deep sea of distress.

Puck.

The American had just told the Englishman a joke. The latter did not laugh. "I suppose," and the American caustically, "that you will see the polet of that joke about day after to-mor-

row and laugh then?" "My dear boy," drawled the Englishman, "I saw the point of that joke and laughed at it four years ago when I was in India."—Life.

It wasn't enough Uncle Sam should have trouble with his foreign relations, but here comes annoyances from some of his Mexican borders.—Philadelphia Times.

When does the rain become too familiar with a young lady? When it begins to patter on her back.

Mrs. Spotcash (entering her husband's counting room in great agitation)—"O, William! Who is that rough-looking man just outside your door with a queer value in his hand? Is he—is he one of those terrible dynamite cranks?" Mr. Spotcash (pale as a shoot)—"Worse, Caroline! He's a plumber!"—Chicago Tribune.

Teacher: "Why do you come to Sunday

school, my little man?" Little man: "Pap said he'd cut my ears off if I didn't. — New York Herald.

There is an island in the British channel, Where they go all winter without flannel; If you doubt of what I tell yers, Unbelievers, go to Heliers!

Don't you frown and look so haughty, Think my form of speech is naughty; Heliers, Madam, cry you mercy, Is the capital of Jersey.—Lover.

"This geyser," said the guide in the Yellowstone region, "is called the political geyser." "Ah," replied the tourist. "And why?" "Because it throws mud."—Puck.

A fat woman entered a crowded car, and, seizing the strap, stood on a gentleman's toes. As copp as he could extricate himself, he arose and

offered her his seat. "You are very kind, sir," she replied. "Not at all, madam," he replied, "it's not kindness, it's self-defence."—Comic.

Mr. Globe-Trotte: "I made a flying trip through Ireland while I was abroad, Patrick, and it seemed to me that the people looked contented enough." Patrick: "It's seldom they luk thot way, sor. You must 'av' peen there whin th' foighting wor goin' on."-Life.

Protection, if needed, increases the cost. If the cost is not increased, there is no protection. Brickett's Cobden Pellets.

Little Girl: "Mamma, I want you to do me a favor." Mother: "What is it, Fanny?" Little Girl: "I want you to make me a present of a nice little baby brother, but papa isn't to know anything about it."-Texas Siftings.

Yeast: "Does your boarding house mistress help the poor any?" Crimsonbeak: "Well, yesterday we had a chicken for dinner that was about the poorest I ever saw. She helped that."-Yonkers Statesman.

ROBERT BROWNING.

The Spectator.

I wrote for men of mind—not merely those Whose ears want soothing with the sweets of rbyme

Or well turned phrases. For my verse, they say, Runs roughly as torrents do, that rumble down Some deep Swiss valley. Yes, I have often felt The impediment of language, as a rock

Whereon my noble thoughts mere dashed in

spray; Not like my Andrea, who has Lacked somewhat as to se Lack skill—at least they I care not, so I win the That I being dead might

A NEW USE FOR MONKEYS.

Eva Lovett Carson in the Independent.

The Siamese people don't reflect how amusing a monkey is. They find out what a monkey can do, and make him useful by making him do it. There are plenty of monkeys in Siam. They are of all sizes, large and small; and the large ares of Siam, we have heard, are used by the Siamese merchants as cashiers in their counting-rooms.

In that far-off, dried up, little Oriental country, quite near China, you know, there are large quantities of counterfeit coin in circulation; and the counterfeiters of Siam must be most proficient, for we hear that it is the hardest thing in the world to detect the bad from the good money. The merchants are often deceived, and frequently swindled. The smartest men they could employ were deceived, too; for the bad money was such a wonderful imitation that the closest scrutiny often failed to find the difference between a good and a bad piece.

In this dilemma, some Siamese merchants called to their help some one who was always thought not so smart as a man-a monkey. And these "large apes of Siam" proved such a success their new vocation that the custom of employing them for the purpose of detecting bad money has become universal. The ape cashier of Siam holds his situation without a rival.

He has a peculiar method of testing coin. Every piece is handed to him, and he pieks up each bit of money, one at a time, and meditatively puts it into his mouth, tasting it with grave deliberation. If the coin is good he declares the fact plainly. He takes it from his mouth and carefully places it in its proper receptacle beside him. He has pronounced judgment, and every one is satisfied that the judgment is correct. But, if the coin is bad, the cashier makes known his verdict in an equally unmistakable manner. He throws it violently from his mouth to the floor, shaking his head with as much disgust as the merchant himself might feel at being imposed upon. With loud chattering and angry gestures he makes known his displeasure at being presented with a bad piece of money. The merchant himself could not express it better.

Now, how does a monkey know what a man cannot tell? Ah! that is his secret. He never reveals it. Perhaps he is afraid if he should make known all the mysteries of his profession his occupation might be gone, and people would once more prefer men for cashiers in place of the extraordinary apes employed by the merchants of

"EVANGELIST BRICK."

R. L. Ketchum in San Francisco Argonaut.

Away up there in the mountains, at Hsources of spiritual enlightenment were very Imited indeed. In the first place, we were so far away from civilization that it is more than probable that not one missionary in two dozen knew of

our existence. Secondly, as there were no ladies in H-, hence no sewing circles, ministers who craved society of a more refined sort than that of Sam Hiles's poker room, were inclined to fight

shy of us.

Once or twice, to be sure, we had had, for a brief period in each instance, a minister all to ourselves. The first one was a brand new, very zealous, weak-eyed, scholarly, studious, and shy young man, with a Bostonese method of handling the king's English. But this one was not happy. He might have been a star of the first magnitude at a ladies' Browning Club, but at H--- he was as much out of place as the proverbial cat in a strange garret. He seemed to care little for the society of his fellow beings, at least those in H--. The boys tried to make him feel at home, and every once in a while some one would ask him to drink, but he never did. So it came to pass that his life grew burdensome, because the boys called him "Sis," and paid about as much attention to him as if he had been a tailor's dummy. But when Hill Tobias, the big, kindly wit of the camp, on hearing the reverend cough one day, said: "Sonny, ye've got th' croup, an' ef I wna you I'd go right back ter my folks," it "Rev. Sis," and next day he took the back to civilization.

The other one was not with us even as long as "Sis." He came a month after "Sis" left, and stayed about three weeks. He was a big, overfed, canting sort of a chap, and talked "shop" too much out of business hours. One morning something broke about the engine at the Highland Mine, and Wallace, the manager, used cuss words right in the presence of Rev. Obadiah Sweet, who then and there began-just begana long discourse on swearing, by way of reproof. I only heard one side of the story, and that was Wallace's version. It seems that he took Rev. Sweet by the shoulders, abused him roundly as a wolf in sheep's attire, and smote him with more or less violence with the toe of his miner's boot. And Rev. Sweet walked ten miles down to Redwood, to wait for the stage.

One day, however, a man, an evangelist, came and stayed a week, and in H--- society were wrought great changes, most notable of which was the conversion of Brick Yates, one of the toughest, most profane, godless men in H -It was the fourth or fifth night of the evangelist's stay. He had exhorted as only a true man, with his heart in his work, can, and finally asked all those who wanted to become Christians to come forward and take a front seat.

There was a moment's silence. Then arose Brick Yates, who had at first done all he could to hinder the work, and his great voice growled: "Damme, I'll jest go ye!" And he went up, followed by a dozen "bad" ones.

The next night a contingent from Redwood came up, and invaded the sanctuary. They were all tough, but behaved pretty well until they discovered that they were getting very dry. Then, in the most earnest part of Rev. Haywood's discourse, they rose and started to march over to Hiles's. Mr. Haywood stopped speaking, and looked at them in mute appeal, but Brick was equal to the emergency. As the Redwood crowd came clumping to the door, he rose, and in a hoarse whisper, heard by everyone, exclaimed: "Hear! Whatinell d'you fellows mean by disturbin' these here perceedin's? Go back an' set down till th' rev'ren' gits through. Plenty time ter drink. Hear me?"

They heard, and went back to their seats, and every one of them put five dollars in the hat.

Henceforth, Brick was H--'s sole spiritual physician. He was also doctor, nurse, and general consoler to all the rough population of the camp. At the start, though he did not stop taking an occasional drink, he quit gambling and getting drunk, and gradually broke himself off using strong cuss words, though a few of the milder ones he never did get rid of. At first a few unconverted ones made fun of him, but he always took it good-naturedly, and they, seeing he was in carnest, soon let him alone.

When a chap called "Charley Ross," in some

unaccountable way held four kings in a little game wherein another king was held by Buck Penrose, and lingered for five or six days afterward with a 44-bullet inside of him, Brick Yates was the one who picked him up, carried him home, and nursed him tenderly till he died, and Brick it was who performed the last rites, preaching a brief but forcible homily on the advantages of strict honestv.

When little Sherburne, assayer at the Highland, was sick with mountain fever, it was Brick who stopped work and stayed by his bedside three weeks, and who took the lad's body to Leadville and shipped it home. And when George Hawley. who had been Brick's enemy for years, hovered between life and death for ten days, as the result of an accident at the Columbia shaft-house, it was Yates who nursed him and brought him back from the jaws of death, a bit crippled, but strong enough to work and grateful almost to worship.

But the English company operating the Highland Mine shipped in one day a lot of Cornish miners—rough, brutish, ignorant fellows, far different from the splendid boys whom the crazy freaks of the manager who succeeded Wallace had forced to quit work. From this time on Brick's work was hard, but he never faltered. All the old residents were his stanch friends, but with these loutish Cornishmen he could establish no peace, though he did all for them that he would have done for others. They had no gratitude, no finer feelings, and though Brick used every effort to establish friendly relations with them, it was in

One Saturday night there was trouble at the Highland, and Peveril, the new manager, was killed by the men and his body thrown into a gully. The word passed into the camp and Brick heard. He had known and disliked Peveril, as had every one else in camp, but his duty was clear. He saddled his bronco and rode up and got the body.

Next day we gathered down at the little cemetery to see Peveril consigned to earth. Brick had begun to read a chapter of the Good Book over the grave, when there was a commotion, and he looked up to see what was the matter. Four or five drunken Cornishmen, the worst characters at the Highland, came through the crowd, headed by Evan Evans, the leader of the last night's riot. They stalked up to Brick, but he continued his reading. Evans raised his big, dirty hand and struck the Bible from Yate's grasp. A dozen hands reached for revolvers, but Brick raised his hand as a command to refrain.

"Evans," he said, slowly, "you are interfering wi' th' work of God, but let us have no words. Cease this here trouble, an' go yer way. I'm goin' ter bury this here feller ef I die fer it." And he again reached for the Bible, but had hardly taken hold of it when Evans raised his heavy boot and kicked the preacher's lowered arm. Like a flash of lightning Brick's hand flew to his revolver, there was a report—and Evans lay on the ground, dead, the blood gushing from a gaping hole over his eve.

Brick was very pale, as, the other Cornishmen having been forced by the crowd to take their dead leader and leave, he continued the service.

When he had finished, he looked around and said, quietly: "Fr'en's, I'm sorry, but thar sh'd be interferin' with sech matters. Tell them chaps I'll preach the service over Evans, if they say so."

That night a shot was fired from the dark alley next to Jake Smith's saloon, and we boys, rushing out, found Brick, a wound in his chest, dying on the sidewalk.

As we carried him in and laid him on the bar. tender's cot, he signed to me to bend closer, and whispered: "Billy, ole boy, they've got me. I guess th' Lord wuz on my side, but nuther me n'r Him seen that skulkin' cuss in th' alley."

Ministers have come and gone at H--- since then. They have been scholarly and refined, ignorant and rough, good and indifferent, and some of them have endeared themselves to the people of H-, now quite a city. But it is worth while, when some one is extolling the virtues of this or that good man, to hear some old-timer say: "Wa-al, mebbe so. But you just oughter hev knowed Brick Yates. Thar wuz a man."

Send orders to THE STANDARD for Henry George's reply to the Pope. Cloth, 75c.; paper, CINKANON BEAR AND MOUNTAIN LION. Colorio Charrer

Two brothers, old prospectors and hunters who have been in the hills for years, and who have many strange and startling sights, were complete in a canyon that comes into the main San Antonio canyon from the West. They had been out during the day prospecting on the south slope of Baldy and had started for camp near sundown, when they killed a deer, which delayed them till dark.

They had hardly rolled themselves in their biankets when they heard an uncarthly roar and acream, quickly followed by other roars and acteams, as though a whole menagerie of wild beasts had been turned loose. It took them but a for moments to determine the cause of the disturbance. 20, dressing quickly and taking their rifles, they started to see the fun. Just beneath the tree they saw the deer; and two other animals, a monster California lion and an immense cinnamon bear, were lighting over the carcaes.

The rearing and acreaming awoke a thousand schoos in the canyon, which made the fight seem more dreadful. It was a fight to the death. struggling and rolling, biting and clawing, acceptching and acreaming, did the monsters tight, sally breaking away from one another long enough to regain their breath and strength, when at it they would go again with roar and scream. Thus they fought for over an hour, when, torn, bleeding and completely exhausted, evidently dying, they rolled apart, only to lie and snarl at each

But there were werse enemies to them than they more to each other. Quietly the two brothers, knowing there was nothing to fear from the two exhausted champions, leveled their rifles, and after five shots had been fired the two brutes cancel their struggles. The California lion managed eight feet four inches from tip of nose to tip of tail. The bear was a monster of his species. He would have weighed 1,000 pounds. Each was a mass of cuts and wounds. The lion had one fore leg crushed and mangled, as though from a bite, and the bear was cut from muzzle to tail by the knife-like claws of his more active

FATHER KEANE'S IDEAL.

St. Louis Chronicle.

Rev. John J. Kenne, rector of the Catholic University of America, har written a letter favoring direct taxation for the support of government. He says: "The tax should not strike the agents of production, c. g., live stock, trees, steam engines in a word the capital engaged in industry-but rather the proceeds obtained from it, not the gross but the net proceeds. Whatever be the nother of the tax it should be proportioned to the of the citizens: It is even desirable the it should be progressive; it should never be collected on mecessaries, and it should not be levied on profits in such manner as to discourage commerce and industry. * * * A tax should never be levied in such a manner as to invite fraud; and, especially, in such a way as to invite perjury. As an example of the latter may be mentioned the eath required of all passengers entering the port of New York."

Netwithstanding Archbishop Corrigan's readtag of the Pope's letter on the labor question, it ome the rector believes that a single tax on the rental value of land would be ideal.

NATIONAL BAILBOADS.

San Francisco Call.

Our farmers have drawn attention to the diffipulties under which they are laboring by reason of excessive freight charges. Our merchants and business men now make similar complaints. There is no question as to the seriousness of the situation. We all realize that the present condition of affairs cannot continue. The situation would not be so grave were it not for the combinations which have sbut us off from all escape, smeet by way of Cape Horn. Even the Panama route is virtually closed against California; so is the Canadian Pacific railroad. Under such circumetances it is gravely asked, "What can we 40?" We presume our merchants and business are considering the situation, and that in due time we shall bear from them. In our on there is but one remedy, and that

We can regulate freights and fares fares. within our own borders, but to obtain proper usage we must depend upon congress. Surely we can make ourselves heard so as to put an end to a combination which exists with al! of the railroads against us. We may talk of other railroads—of constructing other lines—but this would amount to nothing, if they were not owned by the general government. Another line would simply mean another member of the combination, requiring more money. The Call has no doubt that our citizens are so much in earnest that their voices will be heard, even at Washington, and that legislation in due time will be obtained. It is not a question as to the rights of the managers of our present railroad system, for we all know that they are not being impoverished, for has not testimony just come out that the estate of the widow of one of the partners is valued at upward of fifty millions of dollars?

MENORIES.

John Kendrick Bangs In Harper's Weekly.

Say, Pete, do you remember, in them happy days of yore.

When me and you was workin' in ole Stubbs's gros'ry store, A-chewin' Stubbs's apples, nuts, 'n' raisins all

the day,

An' kep' poor Bill a wonderin' why the bizniss didn't pay?

'N' how our dads they lectured us for pernetratin' crime. A-playin' penny ante in th' church at ser

'N' how we loved Sal Peterby, as lived to Hick-

'N' how we punched each other's heads, 'n' fit as

tho' ter kill, Becuz Sal bowed to me one day, 'n' wouldn't bow

'N' nex' day smiled so sweet on you, 'n' cut me dead in two?

'N' how she jilted both on us, 'n' married Silas Prime,

Becus we penny anted in the church at sermon

Haw, haw! Ye do? Ye got it all stored deep down in yer beart,

'N' from no single mem'ry of them days gone by ye'd part ?

Waal, Pete, I'm glad ter hear ye say those words what you has spoke,

'N' jes ter prove yer mem'ry's good, 'n' yain't a tryin' to joke,

Jest shell out that there dollar, Pete, 'n' likewise that there dime,

Ye've owed me sence we played that last small game at sermon time!

DARE THEY?

Brickett's Cobden Pellets.

A protective tariff, being a United States law. compels the entire population to live as protectionists. Free trade does not compel protectionists to live as free traders. You represent a population of 30,000,000 in the United States. Under free trade woolen manufacturers, who, by their subscriptions have given proof of their pelief in your doctrine, can buy wool of Ohio, Michigan, and Texas, and on importations pay into the United States Treasury eleven cents a pound. and these can make cloth for 30,000,000 people who, by their profession and votes, will buy it. Other manufacturers who have not subscribed to the protective fund can buy foreign wool and manufacture for the 34,000,000 reformers. If the theory of protection is correct, you will soon see free traders buying from your manufacturers. Here would be an opportunity, without compelling an individual to act contrary to his belief, to test the two doctrines. Do you protectionists dare attempt the experiment?

AN AERONAUT'S ADVENTURES.

St. Louis Republic.

During the Franco-Prussian war, Dr. Rufus G. Wells rendered valuable service to both sides in balloon campaigning. "My most thrilling experience," he remarked, "was at Milan in 1808. One of the editors of Il Secola made an ascent at night with me. We descended at midnight, fastening the balloon to a tree six miles from Milan. Towards morning the wind threatened to demoiish it, and I ascended alone. Soon the sun shone out, the gas began to expand under the heat, and before long the balloon exploded while I was in the midst of experiments with my barometer. The balloon rolled up, and I began to fall with terrific rapidity from a height of three miles, the heavy anchor and other trappings accelerating the fall. I thought I was lost, when I espied a piece of glass, and, being unprovided with a knife, cut some of the netting, and the ballon immediately formed a parachute and landed me safely.

"At one time, after an ascent in Java, I came down in the sea, far from land, and was picked up in an exhausted condition by an American vessel. At Buenos Ayres, in 1864, during experiments for the Government of the Argentine Republic, I made an ascent, and after reaching a dizzy height, had my attention attracted by faint cries from the rigging of the balloon. Looking up I descried a small boy hanging on and whimpering most piteously. I had to laugh at his predicament, but asked him how he got there, and he replied that he had been pushed forward by the crown just as the ballaon was about to ascend, and got his leg cought in a rope. I promised him I would descent a scoon as passible, but could find no favored scoon as passible, but could scoon as passible, but could find no favored scoon as passible, but could scoon as passible scoo was dragged tweet thiles through the water. I got very wet, you may imagine, but the boy, being away up in the rigging, escaped the water entirely."

STARVATION.

Boston Globe.

"Exposure."

That's what the medical examiner called it, and that's also the word on a couple of burial permits granted by the board of health during the past torty-eight hours.

The facts in the case, however, are simply

Right in the centre of cultured Boston two persons (women) have within that time died from no less a cause than starvation.

A Globe reporter called at police headquarters to see what the officials at that place thought of it.

Deputy Burrill said:

"Starve"! Of course, they starve. You can't help it.

"Not even if every citizen in the State were constituted a policeman and assigned to the special work of hunting out and feeding hungry peo-

"Its a policeman's duty to patrol the streets, not the garret or the cellars."

At the office of the Associated Charities the manager and dispensing agent said:

"Yes, its very sad.

"I regret that it is true, and am very sorry that I cannot deny the statement that within two days as many women have died of starvation in the city of Boston.

"Then, also, it is dreadful to hear of the cases of destitution which the police discover so frequently.

"But what can we do?

"It is true that we have agents who go out look-

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Prescribed by Dr. Leslie E. Keeley, of Dwight, Ill., for La Grippe, are manufactured by Buck & Rayner, Chicago; coated with pure gelatine, pleasant to take. Price, 75 cents per 100, delivered free with full directions by Dr. Keeley.—Adv.



ing for such cases, but the facts in the case are that we have more applications for assistance here at the office than we can take care of.

"What we need is more funds and more workers."

SINGLE TAX LEAGUE OF THE UNITED STATES.

PLATFORM

ADOPTED BY THE NATIONAL CONFERENCE OF THE SINGLE TAX LEAGUE OF THE UNITED STATES AT COOPER UNION, NEW YORK, SEPT. 5, 1890.

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created equal, and are endowed by their Creator with certain inalienable rights. We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should he taken for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore no tax should be levied on the pro-

ducts of labor.

To carry out these principles we are in favor of raising all public revenues for national, state, county and municipal purposes by a single tax upon land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, state goveraments and the general government, as the revenue rom direct taxes is now divided between the loca and state governments; or a local taxes and take governments; or a local taxes and taxes and taxes are taxed as the states and taxes are taxed as the states and taxes are taxed as t

made by the general government of the states and paid by them from revenues the state in this manner.

The single tax we propose that a tax on land, and therefore would not fall on the use of land and be-

come a tax og labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

ments under the single tax all values created by individual use or improvement would be excluded and the only value taken into consideration would be the value L.taching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical ments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding

land idle as for putting it to its fullest use. The single tax, therefore, would-

1. Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of taxgatherers, simplify government and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods o taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off and its value can be accertained with greater case and certainty than any other.

4. Give us with all the world as perfect freedom of trade as now exists between the states of our Union. thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalities now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth. It would leave everyone free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would we make it impossible for speculators and monopolists to hold natural opportunities unused or only half need, and would throw open to labor the illimitable field of employment which the earth offers to It would thus solve the labor problem, do away with involuntary poverty, raise wages in all compations to the full earnings of labor, make overproduction impossible until all human wants are distind, render labor-enving inventions blessins to all, and course such an energous production and mak an equitable distribution of wealth as would give to all comfort, injeure and participation in the advantages of an advancing divisionies.

5 to monopolies other then the menopoly

AGIL CH

of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and g supplies, etc., such bust ses becomes a proper social function, which should be controlled and managed by and for the whole people concerned, through their proper government, local, state or national, as may be.

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illinois.

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